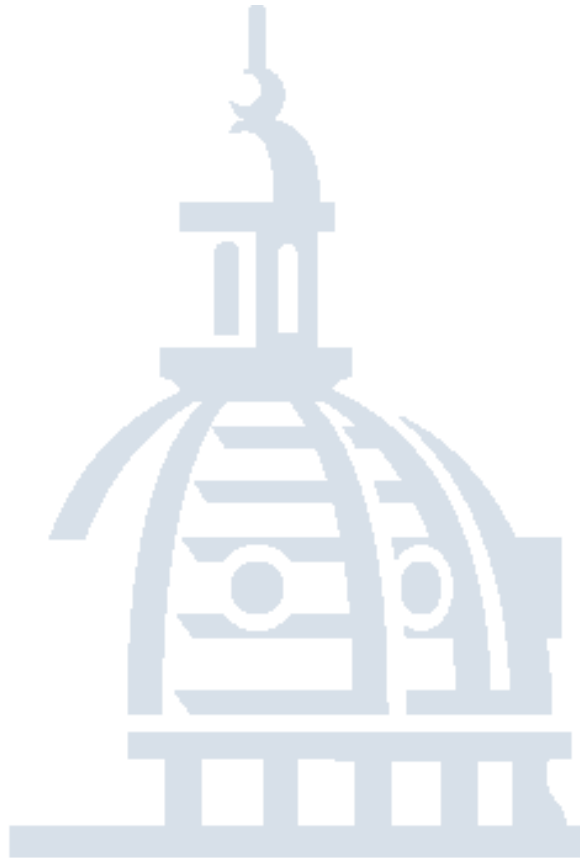

**EDUCATION
APPROPRIATIONS SUBCOMMITTEE
DETAILED ANALYSIS OF THE
FY 2014 GOVERNOR'S RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 2013



TABLE OF CONTENTS

	Page
Subcommittee Members and Staff	1
Summary of FY 2014 Recommendations	3
Department for the Blind	4
College Student Aid Commission.....	6
Department of Education.....	9
Board of Regents	13
Comparison to Other States – Education Outcomes	16
Interim Committees, Meetings, and Publications.....	18
Appendix A – General Fund.....	21
Appendix B – FTE positions	27
Appendix C – Samples of Budget Schedules 1 and 6.....	31
Appendix D – FY 2011 Year-End Appropriations	35
Appendix E – Historical Education Appropriations FY 1993-FY 2012.....	41
Appendix F – Education Appropriations Detail on Federal Funds Match and Maintenance of Effort Requirements	47
Appendix G – Miscellaneous Information for the Department of Education.....	53
Early Childhood Iowa – Estimated Allocation of FY 2013 Governor’s Recommendation	55
Student Achievement and Teacher Quality Allocations.....	57
Department of Education – All FTEs.....	59
Community Colleges – All State Funds	61
Board of Regents – All State Funds	63

EDUCATION APPROPRIATIONS SUBCOMMITTEE MEMBERS

SENATE

Brian Schoenjahn, Chairperson

Wally Horn, Vice Chairperson

Roby Smith, Ranking Member

Herman Quirmbach

Amy Sinclair

HOUSE

Cecil Dolecheck, Chairperson

Rob Taylor, Vice Chairperson

Cindy Winckler, Ranking Member

Josh Byrnes

Curt Hanson

Jake Highfill

Ron Jorgensen

Daniel Lundby

Sharon Steckman

LEGISLATIVE SERVICES AGENCY

Fiscal Services Division

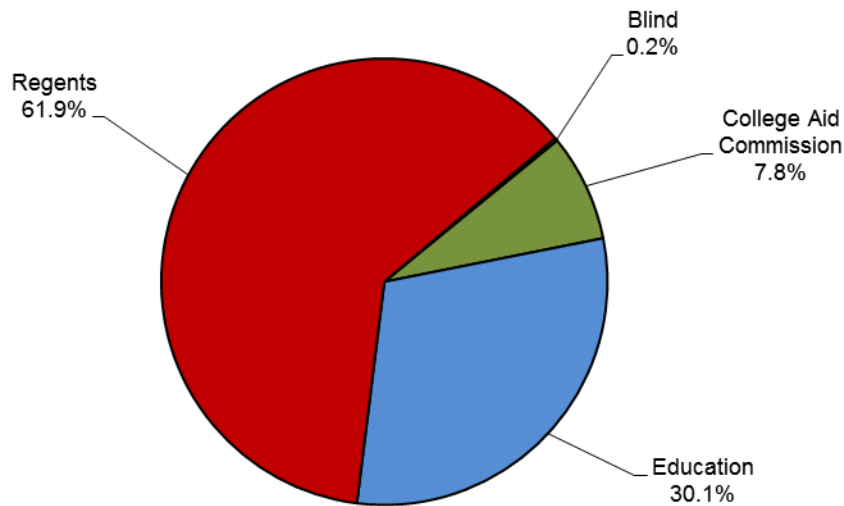
Robin Madison (515-281-5270) robin.madison@legis.iowa.gov

John Parker (515-725-2249) john.parker@legis.iowa.gov

Legal Services Division

Kathy Hanlon (515-281-3847) kathy.hanlon@legis.iowa.gov

FY 2014 General Fund Governor's Recommendations



FY 2014 General Fund Governor's Recommendations

Blind	\$ 1,941,815
College Student Aid	71,094,112
Education	275,150,137
Regents	566,179,955
	<u>\$ 914,366,019</u>

DEPARTMENT FOR THE BLIND

Overview and Funding History

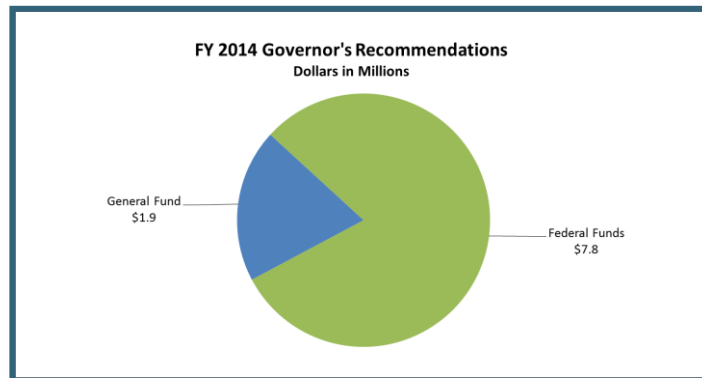
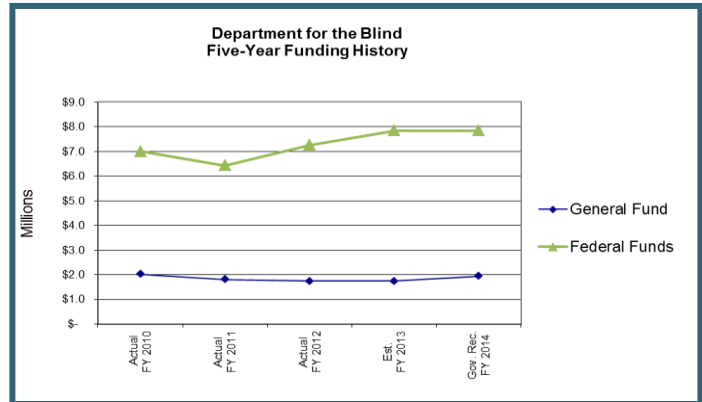
Agency Overview: The Department for the Blind provides vocational rehabilitation, independent living skills, library services, and other essential services to blind Iowans. The Department's three major service areas are Vocational Rehabilitation (VR), Independent Living (IL), and the Library for the Blind and Physically Handicapped.

Funding History: The budget funding history for the Department for the Blind has remained relatively stable for the last five years for the General Fund and federal funds. The line chart on the right shows the funding history for the Department of Education from FY 2010 through the Governor's recommendations for FY 2014. The Department has not had any other fund appropriations for the last five years.

Governor's Recommendations

FY 2014: The Governor is recommending an FY 2014 General Fund appropriation of \$1.9 million, an increase of \$200,000 compared to estimated FY 2013. The pie chart on the right shows the FY 2014 Department for the Blind budget as recommended by the Governor.

FY 2015: The Governor is recommending an FY 2015 General Fund appropriation of \$1.9 million, the same level of funding compared to FY 2014 recommendation.



FY 2013 Quick Facts - Blind

69,000

Estimated Number of Iowans that are blind or visually impaired

6,549

Number of individuals served by library services in CY 2011

50

Number Business Enterprises owned by legally blind clients in CY 2011

General Fund Recommendations

	Estimated FY 2013	Dept Request FY 2014	Gov Rec FY 2014	Gov Rec vs Est FY 2013
Blind, Dept. for the				
Department for the Blind				
Department for the Blind	\$ 1,691,815	\$ 1,691,815	\$ 1,891,815	\$ 200,000
Newsline for the Blind	50,000	50,000	50,000	0
Total Blind, Dept. for the	\$ 1,741,815	\$ 1,741,815	\$ 1,941,815	\$ 200,000

Governor's Recommendations: Significant Increases/Decreases – Department for the Blind

Department for the Blind	
An increase of 11.8% for the Department for the Blind for vocational rehabilitation purposes.	\$200,000

Issues

State Match Requirements for Federal Funds – The majority of the General Fund appropriation for the Department for the Blind serves as nonfederal match to draw down federal funds at a ratio of 21.3%/78.7%. This funding is also subject to a maintenance of effort (MOE) requirement. Reduction in this State funding can lead to a loss of federal funding.

The Department did not meet MOE requirements for the federal fiscal years ending September 30, 2010, September 30, 2011, and September 30, 2012. This deficiency resulted in a MOE penalty of \$102,927 being assessed for the year ending September 30, 2011, and \$643,031 for the year ending September 30, 2012. The Department was unable to draw approximately \$1.0 million during 2011 and also during 2012 due to insufficiency of State match.

For the federal fiscal year ending September 30, 2012, the Department spent \$303,557 less than required by the MOE. Violation of the MOE requirement requires a reduction of federal funds at a dollar for dollar ratio. The Department expects a reduction of \$303,557 in July 2013.

For the year ending September 30, 2013, the Department expects to meet the MOE requirement and yet be unable to match approximately \$1.0 million in available federal formula grants.

The Governor is recommending an increase in State funding for the Department for FY 2014 of \$200,000, an 11.8% increase compared to estimated FY 2013. The additional State funding of \$200,000 will match \$738,967 in federal funds if it is used for vocational rehabilitation purposes.

Reserve Funds – As of September 30, 2012, the Department carried over approximately \$2.2 million in federal formula grant funds. These funds are accumulated as a result of the federal stimulus program and from federal formula grants where the matching requirements have already been met or grants that required no matching funds. By September 30, 2013, the Department expects the carryover to be reduced to approximately \$863,000 and to be exhausted before the end of FY 2014.

COLLEGE STUDENT AID COMMISSION

Overview and Funding History

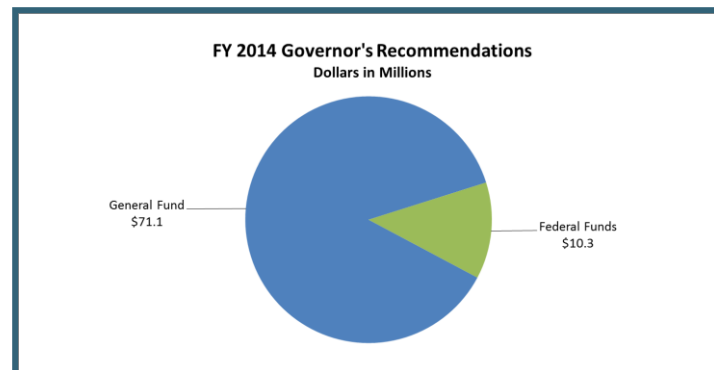
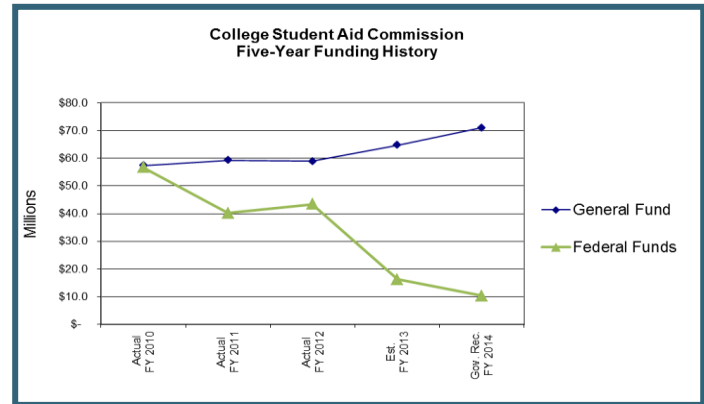
Agency Overview: The College Student Aid Commission, under the direction of a 12-member commission, administers a variety of State and federal programs to connect students with resources and services to finance a college education. The Commission offers need-based scholarships, grants, work study, and loans and has served as Iowa's student loan guarantee agency. It provides school and lender services, borrower and collections services, communications services to assist students and families in planning and paying for college, and data collection and management.

Funding History: General Fund support for the College Student Aid has been gradually increasing over the past two years but has not reached the FY 2008 level of \$68.8 million. The line graph on the right shows a significant decrease in federal funding. This is a result of the discontinuation of the Federal Family Education Loan Program (FFELP). The Commission was the State guaranty agency for FFELP and received a variety of revenue as a result.

Governor's Recommendations

FY 2014: The Governor is recommending FY 2014 General Fund appropriations totaling \$71.1 million, an increase of \$6.4 million compared to estimated FY 2013. The pie chart on the right shows the FY 2014 College Student Aid Commission budget as recommended by the Governor.

FY 2015: The Governor is recommending FY 2015 General Fund appropriations totaling \$71.1 million, the same level of funding as the FY 2014 recommendation.



FY 2013 Quick Facts - CSAC

31st

Iowa's ranking among the 50 states in total grant aid awarded to college students in FY 2012.

1st

Iowa's ranking in percentage of need-based aid awarded to students attending private, nonprofit institutions.

28th

Iowa's ranking in estimated need-based undergraduate grant dollars per undergraduate enrollment.

Source: National Association of State Student Grant and Aid Programs

General Fund Recommendations

	Estimated FY 2013	Dept Request FY 2014	Gov Rec FY 2014	Gov Rec vs Est FY 2013
<u>College Aid Commission</u>				
College Student Aid Comm.				
College Aid Commission	\$ 232,943	\$ 232,943	\$ 232,943	\$ 0
Iowa Grants	791,177	791,177	791,177	0
DMU Health Care Prof Recruitment	325,973	325,973	400,973	75,000
National Guard Benefits Program	4,800,233	4,800,233	5,100,233	300,000
Teacher Shortage Loan Forgiveness	392,452	392,452	392,452	0
All Iowa Opportunity Foster Care Grant Prog	554,057	554,057	554,057	0
All Iowa Opportunity Scholarships	2,240,854	2,240,854	2,240,854	0
Nurse & Nurse Educator Loan Program	80,852	80,852	80,852	0
Barber & Cosmetology Tuition Grant Program	36,938	36,938	36,938	0
Tuition Grant Program - Standing	45,513,448	45,513,448	47,513,448	2,000,000
Tuition Grant - For-Profit	2,500,000	2,500,000	2,500,000	0
Vocational Technical Tuition Grant	2,250,185	2,250,185	2,250,185	0
Skilled Workforce Shortage Tuition Grant Prog	5,000,000	5,000,000	5,000,000	0
Rural Primary Care Loan Repayment	0	0	2,000,000	2,000,000
Medical Residency Programs	0	0	2,000,000	2,000,000
Total College Aid Commission	\$ 64,719,112	\$ 64,719,112	\$ 71,094,112	\$ 6,375,000

Governor's Recommendations: Significant Increases/Decreases – College Student Aid Commission

General Fund	
An increase for Des Moines University (DMU) Health Care Professional Recruitment to expand the loan forgiveness program to other specialty practice areas.	\$75,000
An increase for the National Guard Benefits Program. The National Guard anticipates increased participation due to lower deployment levels.	\$300,000
An increase for the Iowa Tuition Grant – Nonprofit to continue the trend of gradually restoring funding to the FY 2009 level of \$49.3 million and will provide the full maximum award of \$4,000.	\$2,000,000
A new appropriation for the Rural Iowa Primary Care Loan Repayment Program. The Program was created but not funded in 2012 in HF 2458.	\$2,000,000
A new appropriation to provide State support to medical residency programs in Iowa.	\$2,000,000

Issues

National Guard Benefits – Based on projections provided by the Iowa National Guard in July 2012, the FY 2013 General Fund appropriation of \$4.8 million for the National Guard Educational Assistance Program (NGEAP) was intended to fund awards at a rate of 90.0% of tuition costs. The College Student Aid Commission does not anticipate a need for supplemental funding for FY 2013. The Commission has requested no increase in funding for FY 2014, although the members of the Commission have asked the Governor to support a 4.0% increase for most of the student aid programs, including NGEAP.

The Governor is recommending an increase of \$300,000 for FY 2014. The National Guard anticipates increased participation due to lower deployment levels.

Transfer of Federal Family Education Loan Program (FFELP) Loan Portfolio – The federal Health Care and Education Reconciliation Act of 2010 took effect on July 1, 2010, and eliminated the FFELP. The Iowa College Student Aid Commission (ICSAC) served as the State’s guaranty agency for the FFELP and used federal dollars to offer default aversion and loan rehabilitation services. The ICSAC has been able to use the annual revenue from those collection activities to subsidize the cost of administering State-funded student aid programs.

Effective October 1, 2012, the Commission transferred the FFELP loan portfolio, estimated at \$2.4 billion, to Great Lakes Higher Education Guaranty Corporation. Under the 10-year agreement with Great Lakes, the Commission will receive a portion of annual net collection revenues from the portfolio. The total amount of collection revenue will decline each year as loans are discharged and the portfolio balance declines. As a result of the transfer, the Commission reduced agency staffing to 37.0 FTE positions, eliminating the 10.0 FTE positions that had worked directly with the FFELP portfolio.

As the revenue from the agreement with Great Lakes declines over the next 10 years, it will be necessary to either increase funding for administration of State-funded student aid programs or reduce administrative costs (or both). The Commission estimates the annual cost of administering State aid programs will be \$852,000 in FY 2014. The General Fund appropriation for ICSAC administration in FY 2013 is \$233,000. The Commission’s official FY 2014 budget request includes no increase in administrative funding. However, the Commission members have asked the Governor to support full administrative funding of \$852,000.

Federal Funds – The federal College Access Challenge Grant (CACG) requires the State to meet MOE standards defined in section 137(a) of the Higher Education Act to access grant funds. According to CACG MOE provisions, Iowa must demonstrate a commitment to affordable higher education by funding both (a) public postsecondary education and (b) financial aid to students attending private institutions of higher education in amounts equal to the average of the previous five years. Because FY 2010 and FY 2011 State appropriations did not meet CACG MOE standards, Iowa did not receive a CACG award in FY 2012 or FY 2013. The ICSAC estimates that such a grant would have provided \$1.5 million each year for career planning and financial literacy programs.

Impact of Need-Based Student Aid – The percentage of average tuition and fees covered by the Commission’s need-based programs has decreased as follows:

- Iowa Tuition Grant (not-for-profit): FY 2005: 18.0%; FY 2012: 11.0%
- Iowa Tuition Grant (for-profit): FY 2005: 13.0%; FY 2012: 7.0%
- Vocational-Technical Tuition Grant (community colleges): FY 2005: 30.0%; FY 2012: 18.0%
- All-Iowa Opportunity Scholarship: FY 2008 (first year of funding): 79.0%; FY 2012: 70.0%

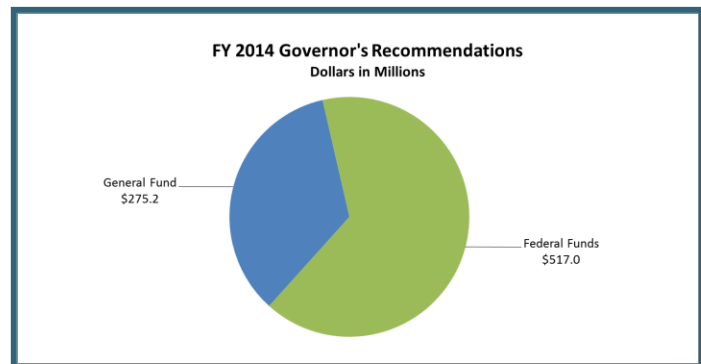
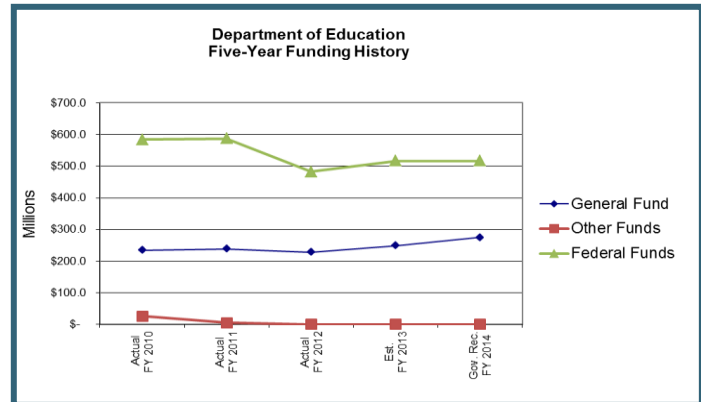
The Skilled Workforce Shortage Grant, established in 2012 and operating with a General Fund appropriation of \$5.0 million in FY 2013, is expected to serve approximately 4,400 students with a maximum award of \$2,040. The program serves community college students, as does the Vocational-Technical Tuition Grant.

DEPARTMENT OF EDUCATION

Overview and Funding History

Agency Overview: The Department of Education oversees K-12 education in Iowa, as well as the community college system. In addition, the Department's budget includes early childhood programming, the State Library and local library support, Iowa Public Television (IPTV), and Iowa Vocational Rehabilitation Services (IVRS). Direct aid to local schools is not part of the Subcommittee's budget. For more information on school aid, see the Standing Appropriations section of this document.

Funding History: The budget funding history for the Department of Education has remained relatively stable for the last five years for General and Federal Funds. The line chart on the right shows the funding history for the Department of Education from FY 2010 through the Governor's recommendations for FY 2014. Other Fund Appropriations include a \$25.6 million appropriation from the Federal Recovery and Reinvestment Fund (FRRF) in FY 2010 for the community colleges and \$4.7 million in FY 2011 from the Cash Reserve Fund (CRF) for the Preschool Program, Jobs for America's Graduates, and Sac and Fox Education.



Governor's Recommendations

FY 2014: The Governor is recommending FY 2014 General Fund appropriations totaling \$275.2 million. This is an increase of \$25.6 million compared to estimated FY 2013. The appropriation increase includes \$14.0 million for the Governor's Education Reform proposal, outlined in more detail in the "Education Reform" section in this document. The pie chart on the right shows the FY 2014 Department of Education budget as recommended by the Governor.

The Governor is recommending no other fund appropriations for FY 2014. This is no change compared to estimated FY 2013.

FY 2015: The Governor is recommending FY 2015 General Fund appropriations totaling \$333.3 million. This is an increase of \$58.2 million compared to the FY 2014 request. The appropriation increase includes \$72.0 million for the Governor's Education Reform proposal, outlined in more detail in the "Education Reform" section in this document.

FY 2013 Quick Facts - DE

26

Iowa's Average Public School Teacher Salary Rank for 2011-2012 when compared to the nation.

97.0%

Percent of Iowa Vocational Rehabilitation Services counselors with a Master's degree in counseling or a closely related field.

General Fund Recommendations

	Estimated FY 2013	Dept Request FY 2014	Gov Rec FY 2014	Gov Rec vs Est FY 2013
Education, Dept. of				
Education, Dept. of				
Administration	\$ 5,913,812	\$ 5,913,812	\$ 6,413,812	\$ 500,000
Vocational Education Administration	598,197	598,197	598,197	0
Vocational Education Secondary	2,630,134	2,630,134	2,630,134	0
Food Service	2,176,797	2,176,797	2,176,797	0
State Library	2,215,063	2,215,063	2,715,063	500,000
State Library - Enrich Iowa	2,174,228	2,174,228	2,174,228	0
ECI General Aid (SRG)	5,386,113	5,386,113	5,386,113	0
ECI Preschool Tuition Assistance (SRG)	5,428,877	5,428,877	5,428,877	0
ECI Family Support and Parent Ed (SRG)	12,364,434	12,364,434	12,364,434	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Nonpublic Textbook Services	560,214	560,214	560,214	0
Model Core Curriculum	1,000,000	1,000,000	1,000,000	0
Student Achievement/Teacher Quality	4,785,000	4,785,000	4,785,000	0
Jobs For America's Grads	540,000	540,000	540,000	0
Community Colleges General Aid	177,274,647	177,274,647	187,274,647	10,000,000
Community College Salary Increase	500,000	500,000	500,000	0
Workforce Training and Economic Dev Funds	8,000,000	8,000,000	8,000,000	0
Midwestern Higher Education Compact	100,000	100,000	100,000	0
Education Reform	0	0	14,000,000	14,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000	0
Iowa Reading Research Center	2,000,000	2,000,000	2,000,000	0
Total Education, Dept. of	\$ 237,368,916	\$ 237,368,916	\$ 262,368,916	\$ 25,000,000
Vocational Rehabilitation				
Vocational Rehabilitation	\$ 4,963,168	\$ 5,334,251	\$ 5,113,168	\$ 150,000
Independent Living	39,128	39,128	39,128	0
Entrepreneurs with Disabilities Program	145,535	145,535	145,535	0
Independent Living Center Grant	40,294	40,294	40,294	0
Total Vocational Rehabilitation	\$ 5,188,125	\$ 5,559,208	\$ 5,338,125	\$ 150,000
Iowa Public Television				
Iowa Public Television	\$ 6,969,021	\$ 6,969,021	\$ 7,443,096	\$ 474,075
Total Education, Dept. of	\$ 249,526,062	\$ 249,897,145	\$ 275,150,137	\$ 25,624,075

Governor's Recommendations: Significant Increases/Decreases – Department of Education

Department of Education Administration	
An increase of 8.5% for Education Administration to fund previously State-funded positions that were moved to federal administration funds back to being State-funded positions.	\$500,000
An increase of 22.6% for the State Library to fund previously State-funded positions that were moved to federal funding back to being State-funded positions.	\$500,000
An increase of 5.6% for Community Colleges General Aid.	\$10,000,000
A new appropriation for the Governor's Education Reform proposal.	\$14,000,000
An increase of 3.0% for Vocational Rehabilitation for client services.	\$150,000
An increase of 3.0% for Iowa Public Television for the Ready for School Initiative and equipment maintenance agreements.	\$474,000

Issues

Federal Funds – Department of Education – There are four appropriations under the Department of Education that fulfill MOE requirements for federal funds.

- **Vocational Education Administration and Vocational Education Secondary** – These funds are part of the State's receipt of federal Perkins funding. To fulfill MOE requirements, the State must spend an amount equal to or greater than the amount spent the previous year, unless the federal award is decreased. Failure to meet MOE requirements in either of these appropriations may jeopardize the entire Perkins funding of \$10,715,828. For FY 2012, the State appropriation for Vocational Education Administration failed to meet the MOE requirement. The Department was cited and the FY 2013 appropriation was increased to meet the MOE requirement.
- **School Food Service** – Based on past usage, the federal government determines how much funding the State is eligible for in the coming year and then determines the amount of State match required. The current match rate is 28.5%. Reductions in State funding for this appropriation may result in the need to lower meal reimbursement rates to schools.
- **Special Education Services Birth to Three** – This appropriation funds the State's early childhood special education services under the federal Individuals with Disabilities Education Act (IDEA). Any reduction in State funding for this program results in the loss of all federal funds for this program that currently totals \$4.0 million.

Federal Funds – Iowa Vocational Rehabilitation Services (IVRS) – For FFY 2011 (ended September 30, 2011), the IVRS had a federal funds match shortage of \$1.720 million, and this resulted in the loss of \$6.355 million in federal funds not earned. The Division also failed the MOE requirement by \$1,121,461; as a result, the federal funding available to the Division in the subsequent year was reduced by that amount.

- For FFY 2012, the IVRS anticipates a match shortage of \$1.775 million, and this will mean the loss of \$6.56 million in federal funds not earned. The Division is also anticipating a MOE deficit of \$151,855.
- For FFY 2013, the IVRS estimates a match shortage of \$1.745 million and a subsequent loss of federal funds not earned of \$6.448 million. The IVRS is also expecting an MOE deficit of \$129,122.
- For FFY 2014, the IVRS estimates a match shortage of \$1.661 million and a subsequent loss of federal funds not earned of \$6.137 million. The IVRS is not expecting an MOE deficit in FFY 2014.

The Governor is recommending an increase in State funding for the Department for FY 2014 of \$150,000, a 3.0% increase compared to estimated FY 2013. The additional State funding of \$150,000 will match \$554,000 in federal funds.

Waiting List – The Division notes, with the current level of funding, 1,000 less people will be served in FY 2014 and 3,000 less people in FY 2015. Individuals not served by the Division are added to a waiting list. The waiting list averaged 3,813 people in 2011 and 3,258 people in 2012. Currently the waiting list has 2,020 people.

Governor's Education Reform Proposal – The Governor is requesting \$14.0 million in FY 2014 and \$72.0 million for FY 2015 for his Education Reform Proposal. The table below outlines the Governor's recommended funding amounts and the FTE positions for FY 2014 and FY 2015 for the proposal. The proposal is outlined in the section of this document titled "Education Reform."

Provision	Governor's Education Reform Funding Appropriation Amounts as Specified in the Legislation		
	FY 2014	FY 2015	FTEs
Iowa Learning Online Initiative	\$ 1,500,000	\$ 1,500,000	3.0
Teach Iowa Marketing and Public Outreach Initiative	1,000,000	1,000,000	3.0
Teach Iowa Student Teaching Pilot Program	2,000,000	2,000,000	2.0
Iowa Promise Diploma Seal Program	4,000,000	4,000,000	3.0
Teacher and Administrator Development System	500,000	3,500,000	3.0
Teacher Leadership Grants and Aid	3,500,000	48,500,000	
Teacher Leadership Dept. of Education Support	1,500,000	1,500,000	7.0
High Need School Supplemental Aid	0	9,900,000	
High Need School Support	0	100,000	1.0
Total Appropriation Recommendation	\$ 14,000,000	\$ 72,000,000	22.0

Community College Enrollment – Total student enrollment in the 15 community colleges decreased by 5.2% in Fall 2012, the largest annual enrollment drop since the founding of the colleges in 1965. There have been only six years when enrollment decreased, including 2011 and 2012. In response to the recession, Fall 2009 enrollment increased 14.2%, the second largest increase ever, to a record total enrollment of 100,736 students. After an increase of 5.8% in 2010, enrollment decreased slightly (0.6%) in 2011. With the latest decrease, Fall 2012 total enrollment stands at 100,519.

Online enrollment in the community colleges decreased 3.7% in Fall 2012, to 28,225 students. As a percentage of total enrollment, online enrollment increased to 28.1% in 2012. Credit hours for online courses represent 15.8% of all Fall 2012 credit hours.

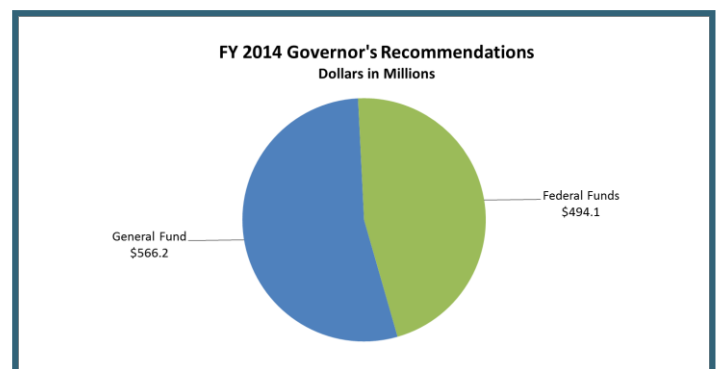
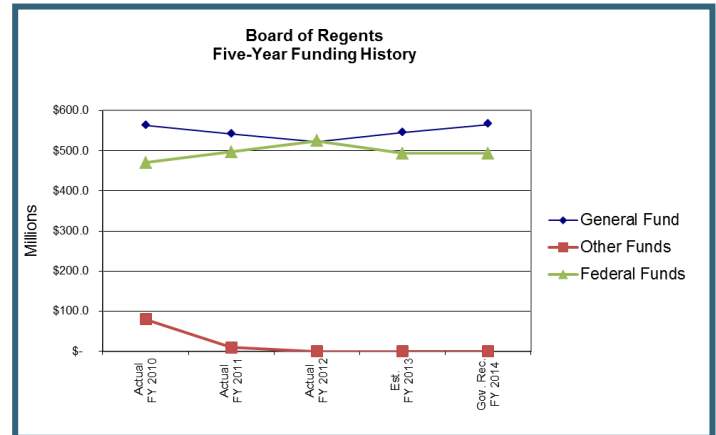
Joint enrollment of high school students in community colleges increased by 2.3% in Fall 2012, to 28,077 students. Joint enrollment represented 28.0% of total enrollment.

BOARD OF REGENTS

Overview and Funding History

Agency Overview: The Board of Regents is a nine-member board that oversees the University of Iowa, Iowa State University, the University of Northern Iowa, the Iowa School for the Deaf, and the Iowa Braille and Sight Saving School. The Board establishes policy for the institutions; hires the university presidents and special school superintendents; approves budgets, tuition and fees, bonding, investment policies, and other business and finance matters; reviews and approves academic programs; and serves as the trustees for the University of Iowa Hospitals and Clinics.

Funding History: Until FY 2013, General Fund support for the Board of Regents had been decreasing since FY 2009. The line graph on the right shows that the Governor's FY 2014 recommendation will restore funding to the FY 2010 level. Federal funding increased as State General Fund support decreased, and federal support has leveled off at a slightly lower level. The other funds support shown for FY 2010 was \$80.0 million in federal ARRA funding appropriated by the State to the Board of Regents.



Governor's Recommendations

FY 2014: The Governor is recommending FY 2014 General Fund appropriations totaling \$566.2 million. This is an increase of \$21.1 million compared to estimated FY 2013. The pie chart on the right shows the FY 2014 Board of Regents budget as recommended by the Governor.

The Governor is also recommending funding of \$27.9 million for tuition replacement from the Rebuild Iowa Infrastructure Fund (RIIF), an increase of \$2.7 million compared to estimated FY 2013. The Governor is also recommending total funding of \$99.7 million for the University of Iowa Hospitals and Clinics from IowaCare funds, an increase of \$10.4 million compared to estimated FY 2013. These other fund appropriations are under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee and the Health and Human Services Appropriations Subcommittee, respectively.

FY 2015: The Governor is recommending FY 2015 General Fund appropriations totaling \$566.2 million, no change compared to the FY 2014 recommendation.

FY 2013 Quick Facts - Regents

\$7,806

Average annual tuition and mandatory fees for a resident undergraduate student attending a State university.

\$1,324,128,272

Budgeted general education expenditures for the three universities.

58,207

Number of resident and nonresident undergraduate students enrolled in the three universities.

General Fund Recommendations

	Estimated FY 2013	Dept Request FY 2014	Gov Rec FY 2014	Gov Rec vs Est FY 2013
Regents, Board of				
Regents, Board of				
Regent Board Office	\$ 1,065,005	\$ 1,092,695	\$ 1,065,005	\$ 0
GRA - SW Iowa Regents Resource Ctr	87,471	187,485	182,734	95,263
GRA - Tri State Graduate Center	66,601	68,333	66,601	0
GRA - Quad Cities Graduate Center	129,776	35,410	34,513	-95,263
IPR - Iowa Public Radio	391,568	407,231	391,568	0
University of Iowa - General	216,414,572	222,041,351	222,041,351	5,626,779
UI - Oakdale Campus	2,186,558	2,404,807	2,186,558	0
UI - Hygienic Laboratory	3,536,716	4,401,915	3,536,716	0
UI - Family Practice Program	1,788,265	1,788,265	1,788,265	0
UI - Specialized Children Health Services	659,456	659,456	659,456	0
UI - Iowa Cancer Registry	149,051	149,051	149,051	0
UI - Substance Abuse Consortium	55,529	55,529	55,529	0
UI - Biocatalysis	723,727	723,727	723,727	0
UI - Primary Health Care	648,930	648,930	648,930	0
UI - Iowa Birth Defects Registry	38,288	38,288	38,288	0
UI - Iowa Nonprofit Resource Center	162,539	162,539	162,539	0
UI - IA Online Advanced Placement Acad.	481,849	481,849	481,849	0
UI - Iowa Flood Center	1,500,000	1,500,000	1,500,000	0
Iowa State University - General	169,577,342	173,986,353	173,986,353	4,409,011
ISU - Agricultural Experiment Station	28,111,877	28,842,786	28,111,877	0
ISU - Cooperative Extension	17,936,722	18,403,077	17,936,722	0
ISU - Leopold Center	397,417	407,750	397,417	0
ISU - Livestock Disease Research	172,845	177,338	172,844	-1
University of Northern Iowa - General	81,113,859	87,222,819	87,222,819	6,108,960
UNI - Recycling and Reuse Center	175,256	179,813	175,256	0
UNI - Math and Science Collaborative	4,700,000	4,700,000	4,700,000	0
UNI - Real Estate Education Program	125,302	128,560	125,302	0
Iowa School for the Deaf	8,853,563	9,119,170	8,853,563	0
Iowa Braille and Sight Saving School	3,691,310	3,802,049	3,691,310	0
ISD/IBS - Tuition and Transportation	11,763	12,116	11,763	0
ISD/IBS - Licensed Classroom Teachers	82,049	84,510	82,049	0
BOR - Student Financial Aid	0	39,500,000	5,000,000	5,000,000
Total Regents, Board of	\$ 545,035,206	\$ 603,413,202	\$ 566,179,955	\$ 21,144,749

Governor's Recommendations: Significant Increases/Decreases – Board of Regents

General Fund	
A shift of funds from the Quad Cities Graduate Center to the Southwest Iowa Regents Resource Center. This reflects changes in the services provided to Regents students by the centers. A transfer of funds in the same amount was made in the current year, as authorized by the General Assembly in SF 2321 (FY 2013 Education Appropriations Act).	\$95,263 -\$95,263
A 2.6% increase to each of the State universities for general operational support.	\$12,144,750
An additional increase for the University of Northern Iowa (UNI), fulfilling the second year of a three-year request for additional money to address UNI's unique funding challenges.	\$4,000,000
A new appropriation to fund need-based student financial aid in lieu of the former practice of Tuition Set-Aside.	\$5,000,000

Issues

Transfer of Funds between Graduate Study Centers – On September 11, 2012, the General Assembly was notified of an FY 2013 transfer of funds from the Quad Cities Graduate Center to the Southwest Iowa Regents Resource Center of \$95,263. The transfer brought total FY 2013 funding to \$182,734 for Southwest and \$34,513 for Quad Cities. The increase in funding for Southwest was due to its relocation to the campus of Iowa Western Community College in 2011 and the resulting enhanced programming and staffing needs. The decrease in funding for Quad Cities was due to the level of direct services to Regents students and reliance on online delivery for the majority of the graduate programs offered. The services offered to Regents student by the Quad Cities Center are duplicative of services provided by the universities.

The FY 2014 appropriations requested by the Board of Regents for the three graduate centers represent a 2.6% increase for each center compared to the FY 2013 appropriations after the transfer.

The Governor is recommending funding at the level requested by the Board, including the shift of \$95,263 between the two graduate centers.

Tuition Set-Aside and Need-Based Student Financial Aid – At its October 25, 2012, meeting, the Board of Regents approved the recommendations of a committee appointed to consider alternatives to the practice of setting aside a percentage of tuition to fund student financial aid. Earlier in the year, the Board voted to stop the practice, referred to as tuition set-aside, effective for the 2012-2013 academic year.

As a result of the recommendations, the Board has requested a new appropriation for FY 2014 of \$39.5 million to be distributed to the three universities to provide need-based student financial aid. All of the funding is to be distributed as aid; no allowance for administrative costs is included. In FY 2012, the universities awarded \$38.1 million in need-based aid to undergraduate students. The Board agreed to reduce FY 2015 undergraduate tuition rates by an amount equal to a new FY 2014 appropriation for need-based aid.

The Board has asked the universities' foundations to increase their fundraising activities to replace the merit-based aid that had been provided by tuition set-aside. In FY 2012, \$8.5 million was awarded by the universities in merit-based aid to undergraduate students. The Regents committee estimates that the foundations will need to establish an endowment of \$200.2 million to continue providing that level of support.

The Governor is recommending an appropriation of \$5.0 million for FY 2014 funding of student financial aid through the Regents institutions.

Tuition and Fees – At the December 5, 2012, Board of Regents meeting, the Board voted to freeze undergraduate tuition rates for the 2013-2014 academic year. The Board set the rates tentatively and indicated that they could be increased at the end of the 2013 Legislative Session if they find that State appropriations are not adequate.

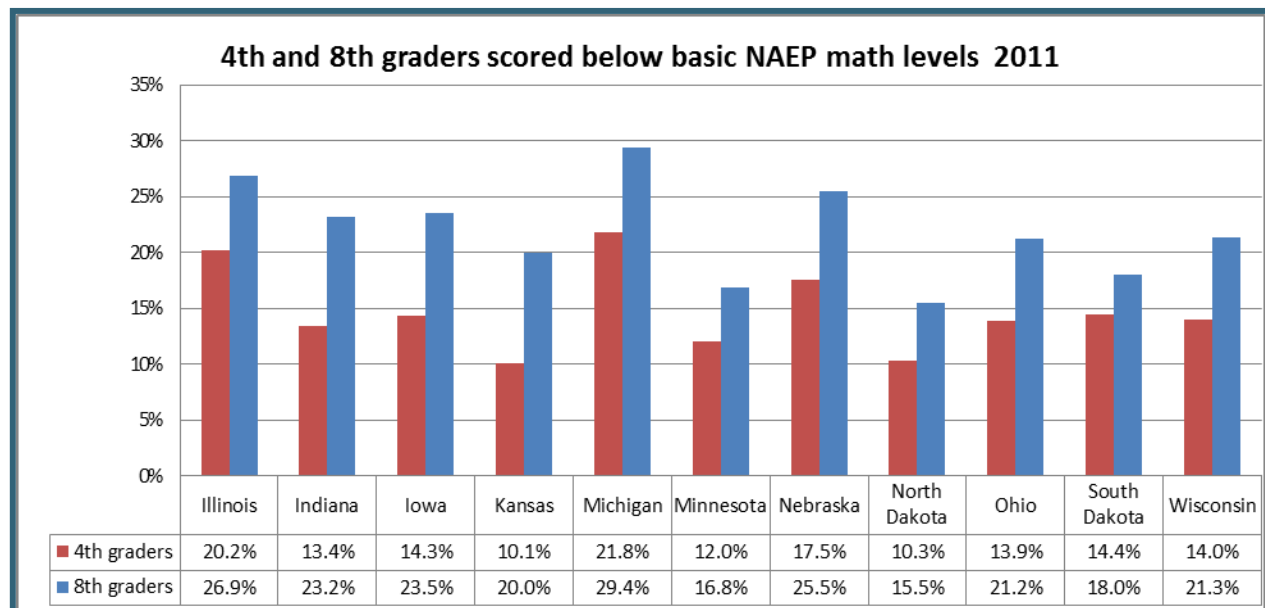
Nonresident tuition rates and mandatory fees for resident and nonresident students for 2013-2014 were not frozen. Nonresident rates were increased 2.6% at the University of Iowa (UI) and the University of Northern Iowa (UNI) and 2.3% at Iowa State University (ISU). Mandatory fees were increased 0.3% at UI and 5.1% at UNI, while ISU fees were not increased.

The Governor is recommending a 2.6% increase in funding for the three Regents universities for general education and an additional \$4.0 million for the University of Northern Iowa, fulfilling the second year of a three-year request for additional funding to address UNI's unique funding challenges. Board of Regents president Craig Lang has indicated that this level of funding would be sufficient to enable the Regents to maintain the tuition freeze for the 2013-2014 academic year.

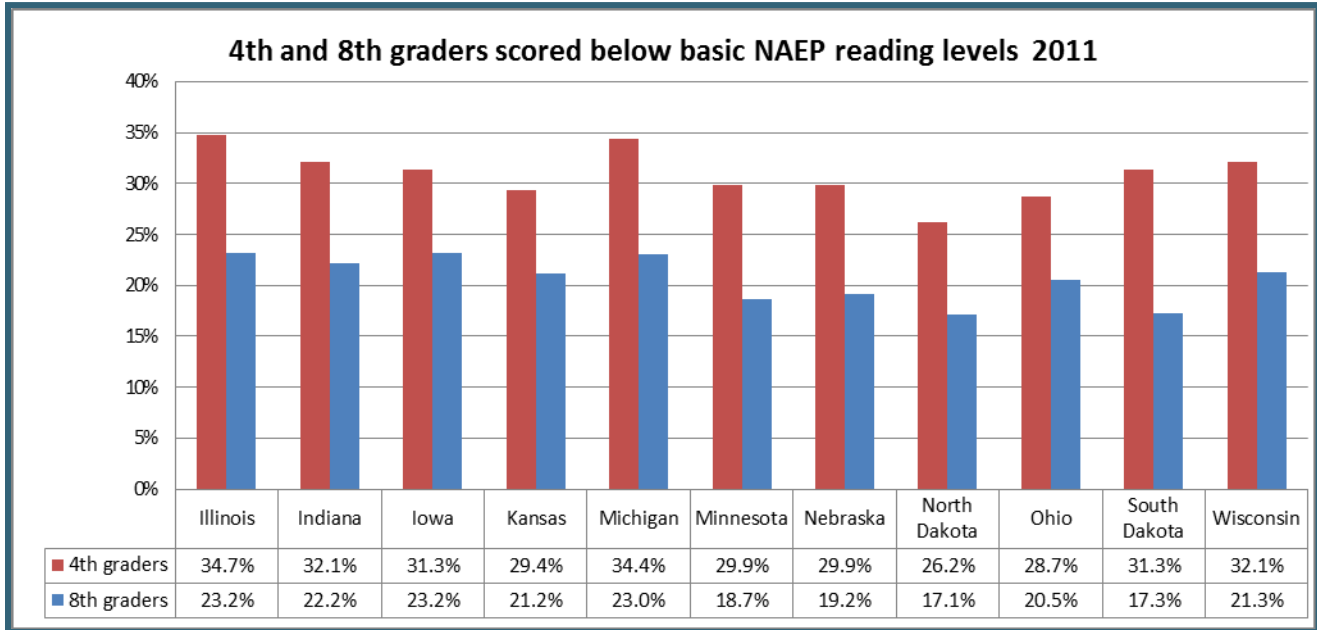
Appropriation Reverted – In FY 2012, the total General Fund appropriation of \$11,763 for Tuition and Transportation for the special schools remained unspent and reverted to the General Fund at the end of the year. The purpose of the appropriation is to provide for the expenses of indigent resident students. The General Assembly may wish to explore whether this appropriation is still needed and, if so, whether the current level of funding is appropriate.

Comparison to Other States – Education Outcomes

Data gathered from the [Council of State Governments States Perform](#) website show the percent of Iowa's students that scored below basic levels in math on the National Assessment of Educational Progress (NAEP) in 2011 was 14.3% for 4th graders and 23.5% for 8th graders. The figure below shows the percentages of 4th and 8th graders that scored below basic NAEP math levels in 2011 for the Midwest region.



In reading, the percentage of Iowa students that scored below basic levels on the NAEP was 31.3% for 4th graders and 23.2% for 8th graders. The figure below shows the percentages of 4th and 8th graders that scored below basic NAEP reading levels in 2011 for the Midwest region.



For additional comparison, please refer to <http://www.statesperform.org/Default.aspx>.

LSA Publications – Education

The following documents that relate to the Education Appropriations Subcommittee have been published by the LSA:

- *Budget Unit Fiscal Topics:*

- [Budget Unit: Early Childhood Iowa Initiative](#)
- [Budget Unit: State Library](#)
- [Budget Unit: State Library – Enrich Iowa](#)
- [Budget Unit: Iowa Jobs for America's Graduates](#)
- [Budget Unit: Midwest Higher Education Compact](#)
- [Budget Unit: Nonpublic Textbook Services](#)
- [Budget Unit: Entrepreneurs with Disabilities Program](#)
- [Budget Unit: Newline for the Blind](#)
- [Budget Unit: Tuition Grant Program](#)
- [Budget Unit: Health Care Professional Recruitment](#)
- [Budget Unit: Skilled Workforce Shortage Grant Program](#)
- [Budget Unit: Iowa Grants](#)
- [Budget Unit: Regents Universities General Education](#)
- [Budget Unit: National Guard Educational Assistance Program](#)
- [Budget Unit: Teacher Shortage Loan Forgiveness Program](#)
- [Budget Unit: Registered Nurse and Nurse Educator Loan Forgiveness Program](#)
- [Budget Unit: Barber and Cosmetology Tuition Grant Program](#)
- [Budget Unit: Iowa School for the Deaf](#)
- [Budget Unit: All Iowa Opportunity Foster Care Grant Program](#)
- [Budget Unit: All Iowa Opportunity Scholarships](#)
- [Budget Unit: College Student Aid Commission](#)
- [Budget Unit: Vocational-Technical Tuition Grant](#)
- [Budget Unit: Iowa Braille and Sight Saving School](#)
- [Budget Unit: Iowa Public Radio](#)
- [Budget Unit: Regents Board Office](#)
- [Budget Unit: Regents Graduate Study Centers](#)

- *Fiscal Topics:*

- [College Student Aid Commission – Administrative Costs of State-Funded Programs](#)
- [Community Colleges: State Funding](#)
- [School Aid: District Cost Per Pupil Differences Between School Districts](#)
- [School Aid Formula Funding – Area Education Agencies](#)
- [School Finance – Allowable Growth Rates](#)

- *Issue Reviews:*

- [Flood Recovery at the University of Iowa](#)
- [Secure an Advanced Vision for Education \(SAVE\) Funding – FY 2011 Report](#)
- [University Revenue Growth Adjusted for Inflation and Enrollment Change](#)
- [Salary Growth of Iowa Teachers and School Administrators](#)

- *Fiscal One-on-One Audio Interviews:*

[Iowa School Aid Funding Formula](#) (link opens the mp3 file)

[Comparing Iowa College Student Aid to Nation](#) (link opens the mp3 file)

[The Founding of Iowa's Community College System](#) (link opens the mp3 file)

[Iowa Public Television \(IPTV\)](#) (link opens the mp3 file)

Staff Contacts: Robin Madison (515-281-5270) robin.madison@legis.state.ia.us
John Parker (515-725-2249) john.parker@legis.state.ia.us

Appendix A

General Fund Tracking

Education General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Gov Rec FY 2014 (3)	Gov Rec vs Est FY 2013 (4)	Gov Rec FY 2015 (5)	Gov Rec FY15 vs Gov Rec FY14 (6)
Blind, Dept. for the						
Department for the Blind						
Department for the Blind	\$ 1,691,815	\$ 1,691,815	\$ 1,891,815	\$ 200,000	\$ 1,891,815	\$ 0
Newsline for the Blind	50,000	50,000	50,000	0	50,000	0
Total Blind, Dept. for the	\$ 1,741,815	\$ 1,741,815	\$ 1,941,815	\$ 200,000	\$ 1,941,815	\$ 0
College Aid Commission						
College Student Aid Comm.						
College Aid Commission	\$ 232,943	\$ 232,943	\$ 232,943	\$ 0	\$ 232,943	\$ 0
Iowa Grants	791,177	791,177	791,177	0	791,177	0
DMU Health Care Prof Recruitment	325,973	325,973	400,973	75,000	400,973	0
National Guard Benefits Program	4,486,233	4,800,233	5,100,233	300,000	5,100,233	0
Teacher Shortage Loan Forgiveness	392,452	392,452	392,452	0	392,452	0
All Iowa Opportunity Foster Care Grant Prog	554,057	554,057	554,057	0	554,057	0
All Iowa Opportunity Scholarships	2,240,854	2,240,854	2,240,854	0	2,240,854	0
Nurse & Nurse Educator Loan Program	80,852	80,852	80,852	0	80,852	0
Barber & Cosmetology Tuition Grant Program	36,938	36,938	36,938	0	36,938	0
Tuition Grant Program - Standing	43,513,448	45,513,448	47,513,448	2,000,000	47,513,448	0
Tuition Grant - For-Profit	4,000,000	2,500,000	2,500,000	0	2,500,000	0
Vocational Technical Tuition Grant	2,250,185	2,250,185	2,250,185	0	2,250,185	0
Skilled Workforce Shortage Tuition Grant Prog	0	5,000,000	5,000,000	0	5,000,000	0
Rural Primary Care Loan Repayment	0	0	2,000,000	2,000,000	2,000,000	0
Medical Residency Programs	0	0	2,000,000	2,000,000	2,000,000	0
Total College Aid Commission	\$ 58,905,112	\$ 64,719,112	\$ 71,094,112	\$ 6,375,000	\$ 71,094,112	\$ 0

Education General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Gov Rec FY 2014 (3)	Gov Rec vs Est FY 2013 (4)	Gov Rec FY 2015 (5)	Gov Rec FY15 vs Gov Rec FY14 (6)
Education, Dept. of						
Education, Dept. of						
Administration	\$ 5,913,812	\$ 5,913,812	\$ 6,413,812	\$ 500,000	\$ 6,413,812	\$ 0
Vocational Education Administration	449,276	598,197	598,197	0	598,197	0
Vocational Education Secondary	2,630,134	2,630,134	2,630,134	0	2,630,134	0
Food Service	2,176,797	2,176,797	2,176,797	0	2,176,797	0
State Library	1,209,619	2,215,063	2,715,063	500,000	2,715,063	0
State Library - Enrich Iowa	1,674,227	2,174,228	2,174,228	0	2,174,228	0
State Library - Library Service Areas	1,005,444	0	0	0	0	0
ECI General Aid (SRG)	5,386,113	5,386,113	5,386,113	0	5,386,113	0
ECI Preschool Tuition Assistance (SRG)	5,428,877	5,428,877	5,428,877	0	5,428,877	0
ECI Family Support and Parent Ed (SRG)	12,364,434	12,364,434	12,364,434	0	12,364,434	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0	1,721,400	0
Nonpublic Textbook Services	560,214	560,214	560,214	0	560,214	0
Model Core Curriculum	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Student Achievement/Teacher Quality	4,785,000	4,785,000	4,785,000	0	4,785,000	0
Jobs For America's Grads	40,000	540,000	540,000	0	540,000	0
Community Colleges General Aid	163,774,647	177,274,647	187,274,647	10,000,000	187,274,647	0
Community College Salary Increase	500,000	500,000	500,000	0	500,000	0
Workforce Training and Economic Dev Funds	5,000,000	8,000,000	8,000,000	0	8,000,000	0
Midwestern Higher Education Compact	100,000	100,000	100,000	0	100,000	0
Education Reform	0	0	14,000,000	14,000,000	72,000,000	58,000,000
Gap Tuition Assistance Fund	0	2,000,000	2,000,000	0	2,000,000	0
Iowa Reading Research Center	0	2,000,000	2,000,000	0	2,000,000	0
Total Education, Dept. of	\$ 215,719,994	\$ 237,368,916	\$ 262,368,916	\$ 25,000,000	\$ 320,368,916	\$ 58,000,000
Vocational Rehabilitation						
Vocational Rehabilitation	\$ 4,963,168	\$ 4,963,168	\$ 5,113,168	\$ 150,000	\$ 5,263,168	\$ 150,000
Independent Living	39,128	39,128	39,128	0	39,128	0
Entrepreneurs with Disabilities Program	145,535	145,535	145,535	0	145,535	0
Independent Living Center Grant	40,294	40,294	40,294	0	40,294	0
Total Vocational Rehabilitation	\$ 5,188,125	\$ 5,188,125	\$ 5,338,125	\$ 150,000	\$ 5,488,125	\$ 150,000
Iowa Public Television						
Iowa Public Television	\$ 6,654,021	\$ 6,969,021	\$ 7,443,096	\$ 474,075	\$ 7,443,096	\$ 0
Regional Telecom Councils	992,913	0	0	0	0	0
Total Iowa Public Television	\$ 7,646,934	\$ 6,969,021	\$ 7,443,096	\$ 474,075	\$ 7,443,096	\$ 0
Total Education, Dept. of	\$ 228,555,053	\$ 249,526,062	\$ 275,150,137	\$ 25,624,075	\$ 333,300,137	\$ 58,150,000

Education General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Gov Rec FY 2014 (3)	Gov Rec vs Est FY 2013 (4)	Gov Rec FY 2015 (5)	Gov Rec FY15 vs Gov Rec FY14 (6)
Regents, Board of						
Regents, Board of						
Regent Board Office	\$ 1,065,005	\$ 1,065,005	\$ 1,065,005	\$ 0	\$ 1,065,005	\$ 0
GRA - SW Iowa Regents Resource Ctr	87,471	87,471	182,734	95,263	182,734	0
GRA - Tri State Graduate Center	66,601	66,601	66,601	0	66,601	0
GRA - Quad Cities Graduate Center	129,776	129,776	34,513	-95,263	34,513	0
IPR - Iowa Public Radio	391,568	391,568	391,568	0	391,568	0
University of Iowa - General	209,737,311	216,414,572	222,041,351	5,626,779	222,041,351	0
UI - Oakdale Campus	2,186,558	2,186,558	2,186,558	0	2,186,558	0
UI - Hygienic Laboratory	3,536,716	3,536,716	3,536,716	0	3,536,716	0
UI - Family Practice Program	1,788,265	1,788,265	1,788,265	0	1,788,265	0
UI - Specialized Children Health Services	659,456	659,456	659,456	0	659,456	0
UI - Iowa Cancer Registry	149,051	149,051	149,051	0	149,051	0
UI - Substance Abuse Consortium	55,529	55,529	55,529	0	55,529	0
UI - Biocatalysis	723,727	723,727	723,727	0	723,727	0
UI - Primary Health Care	648,930	648,930	648,930	0	648,930	0
UI - Iowa Birth Defects Registry	38,288	38,288	38,288	0	38,288	0
UI - Iowa Nonprofit Resource Center	162,539	162,539	162,539	0	162,539	0
UI - IA Online Advanced Placement Acad.	481,849	481,849	481,849	0	481,849	0
UI - Iowa Flood Center	0	1,500,000	1,500,000	0	1,500,000	0
Iowa State University - General	164,345,198	169,577,342	173,986,353	4,409,011	173,986,353	0
ISU - Agricultural Experiment Station	28,111,877	28,111,877	28,111,877	0	28,111,877	0
ISU - Cooperative Extension	17,936,722	17,936,722	17,936,722	0	17,936,722	0
ISU - Leopold Center	397,417	397,417	397,417	0	397,417	0
ISU - Livestock Disease Research	172,845	172,845	172,844	-1	172,844	0
University of Northern Iowa - General	74,734,586	81,113,859	87,222,819	6,108,960	87,222,819	0
UNI - Recycling and Reuse Center	175,256	175,256	175,256	0	175,256	0
UNI - Math and Science Collaborative	1,734,656	4,700,000	4,700,000	0	4,700,000	0
UNI - Real Estate Education Program	125,302	125,302	125,302	0	125,302	0
Iowa School for the Deaf	8,679,964	8,853,563	8,853,563	0	8,853,563	0
Iowa Braille and Sight Saving School	3,618,931	3,691,310	3,691,310	0	3,691,310	0
ISD/IBS - Tuition and Transportation	11,763	11,763	11,763	0	11,763	0
ISD/IBS - Licensed Classroom Teachers	82,049	82,049	82,049	0	82,049	0
BOR - Student Financial Aid	0	0	5,000,000	5,000,000	5,000,000	0
Total Regents, Board of	\$ 522,035,206	\$ 545,035,206	\$ 566,179,955	\$ 21,144,749	\$ 566,179,955	\$ 0
Total Education	\$ 811,237,186	\$ 861,022,195	\$ 914,366,019	\$ 53,343,824	\$ 972,516,019	\$ 58,150,000

Appendix B

FTE Position Tracking

Explanation of FTE Position Data

The following is an explanation of the Full-Time Equivalent (FTE) position information provided on the following tables. The columns of FTE data represent different points in time that the numbers were compiled. For additional information on the State's FTE positions, see the [Issue Review](#) entitled *State of Iowa FY 2011 FTE positions and Personnel Costs*.

Final Action FY 2012: This information represents the number of FTE positions that were appropriated in session law during the 2011 Legislative Session.

Actual FY 2012: This data represents the actual FTE utilization calculated at the close of the fiscal year. The FTE usage is calculated by taking the actual hours worked during the fiscal year and dividing the number by 2,080 hours. For example, if a department has budgeted a full-time position (equating to 1.0 FTE) and this position is vacant for six months of the fiscal year, at the close of the fiscal year, the calculation of the actual FTE would be 0.5 ($1,040 \div 2,080$). The calculation of the actual FTE factors out the portion of the FTE that was vacant during the fiscal year.

Actual vs Final Act FY 2012: This shows the difference between the estimates being used at the close of the 2011 Legislative Session and the actual FTE utilization calculated at the close of FY 2012.

Final Action FY 2013: This information represents the number of FTE positions that were appropriated in session law during the 2012 Legislative Session.

Estimated FY 2013: This data represents the estimated FTE positions that were budgeted by the departments on or around the beginning of FY 2013 and incorporates any revisions that would have been made to the budget by the departments through (approximately) December of 2012. Changes to the estimates can occur for a variety of reasons. For example, if departments are not provided funding for salary adjustment to cover the costs of funding collective bargaining contracts, the departments will often reduce the number of FTE positions in order to cover costs.

Est vs Final Act FY 2013: This column shows the difference between the estimates provided at the beginning of FY 2013 and the FTE positions enacted during the 2012 Legislative Session.

Gov Rec FY 2014: This is the Governor's recommendation for FY 2014.

Gov Rec FY 2014 vs Est FY 2013: Represents the difference between the Governor's recommended FTE positions and the most recent estimates for FY 2013.

Gov Rec YR2 FY 2015: This is the Governor's recommendation for FY 2015.

Gov FY 2015 vs Gov FY 2014: Represents the difference between the Governor's recommendations for FY 2015 and FY 2014.

Education

FTE Positions

	Final Action FY 2012	Actual FY 2012	Actual vs Final Act FY 2012	Final Action FY 2013	Estimated FY 2013	Est vs Final Act FY 2013	Gov Rec FY 2014	Gov Rec FY 2014 vs Est FY 2013	Gov Rec YR2 FY 2015	Gov FY 2014 vs Gov FY 2015
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>Blind, Dept. for the</u>										
Department for the Blind										
Department for the Blind	88.00	86.03	-1.97	88.00	88.00	0.00	88.00	0.00	88.00	0.00
Total Blind, Dept. for the	88.00	86.03	-1.97	88.00	88.00	0.00	88.00	0.00	88.00	0.00
<u>College Aid Commission</u>										
College Student Aid Comm.										
College Aid Commission	3.95	3.03	-0.92	3.95	3.06	-0.89	3.01	-0.05	3.01	0.00
Total College Aid Commission	3.95	3.03	-0.92	3.95	3.06	-0.89	3.01	-0.05	3.01	0.00
<u>Education, Dept. of</u>										
Education, Dept. of										
Administration	81.67	67.19	-14.48	81.67	66.32	-15.35	66.32	0.00	66.32	0.00
Vocational Education Administration	11.50	8.34	-3.16	11.50	9.71	-1.79	9.71	0.00	9.71	0.00
Food Service	20.58	20.48	-0.10	20.58	25.58	5.00	25.58	0.00	25.58	0.00
Student Achievement/Teacher Quality	2.00	3.37	1.37	2.00	4.00	2.00	4.00	0.00	4.00	0.00
State Library	17.00	12.01	-4.99	29.00	23.00	-6.00	23.00	0.00	23.00	0.00
State Library - Library Service Areas	12.00	10.90	-1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Education, Dept. of	144.75	122.28	-22.47	144.75	128.61	-16.14	128.61	0.00	128.61	0.00
Vocational Rehabilitation										
Vocational Rehabilitation	255.00	229.27	-25.73	255.00	241.00	-14.00	241.00	0.00	241.00	0.00
Independent Living	1.00	0.94	-0.06	1.00	1.00	0.00	1.00	0.00	1.00	0.00
Total Vocational Rehabilitation	256.00	230.21	-25.79	256.00	242.00	-14.00	242.00	0.00	242.00	0.00
Iowa Public Television										
Iowa Public Television	82.00	60.83	-21.17	82.00	82.00	0.00	82.00	0.00	82.00	0.00
Total Iowa Public Television	82.00	60.83	-21.17	82.00	82.00	0.00	82.00	0.00	82.00	0.00
Total Education, Dept. of	482.75	413.32	-69.43	482.75	452.61	-30.14	452.61	0.00	452.61	0.00

Education

FTE Positions

	Final Action FY 2012	Actual FY 2012	Actual vs Final Act FY 2012	Final Action FY 2013	Estimated FY 2013	Est vs Final Act FY 2013	Gov Rec FY 2014	Gov Rec FY 2014 vs Est FY 2013	Gov Rec YR2 FY 2015	Gov FY 2014 vs Gov FY 2015
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>Regents, Board of</u>										
Regents, Board of										
Regent Board Office	15.00	13.05	-1.95	15.00	13.00	-2.00	13.00	0.00	13.00	0.00
University of Iowa - General	5,058.55	5,303.17	244.62	5,058.55	5,058.82	0.27	5,158.55	99.73	5,158.55	0.00
UI - Oakdale Campus	38.25	38.25	0.00	38.25	38.25	0.00	38.25	0.00	38.25	0.00
UI - Hygienic Laboratory	102.50	69.57	-32.93	102.50	102.50	0.00	102.50	0.00	102.50	0.00
UI - Family Practice Program	190.40	190.22	-0.18	190.40	190.27	-0.13	190.27	0.00	190.27	0.00
UI - Specialized Children Health Services	57.97	49.50	-8.47	57.97	57.98	0.01	57.98	0.00	57.98	0.00
UI - Iowa Cancer Registry	2.10	1.23	-0.87	2.10	2.10	0.00	2.10	0.00	2.10	0.00
UI - Substance Abuse Consortium	1.00	0.57	-0.43	1.00	1.00	0.00	1.00	0.00	1.00	0.00
UI - Biocatalysis	6.28	4.94	-1.34	6.28	6.28	0.00	6.28	0.00	6.28	0.00
UI - Primary Health Care	5.89	5.27	-0.62	5.89	5.88	-0.01	5.88	0.00	5.88	0.00
UI - Iowa Birth Defects Registry	1.00	0.45	-0.55	1.00	1.00	0.00	1.00	0.00	1.00	0.00
UI - Iowa Nonprofit Resource Center	2.75	1.96	-0.79	2.75	2.74	-0.01	2.75	0.01	2.75	0.00
UI - Iowa Flood Center	0.00	0.00	0.00	0.00	17.00	17.00	17.19	0.19	17.19	0.00
Iowa State University - General	3,647.42	3,704.46	57.04	3,647.42	3,647.42	0.00	3,647.42	0.00	3,647.42	0.00
ISU - Agricultural Experiment Station	546.98	302.59	-244.39	546.98	546.98	0.00	546.98	0.00	546.98	0.00
ISU - Cooperative Extension	383.34	230.41	-152.93	383.34	383.34	0.00	383.34	0.00	383.34	0.00
ISU - Leopold Center	11.25	3.41	-7.84	11.25	11.25	0.00	11.25	0.00	11.25	0.00
University of Northern Iowa - General	1,447.50	1,462.94	15.44	1,447.50	1,447.50	0.00	1,458.50	11.00	1,458.50	0.00
UNI - Recycling and Reuse Center	3.00	1.93	-1.07	3.00	3.00	0.00	3.00	0.00	3.00	0.00
UNI - Math and Science Collaborative	6.20	3.00	-3.20	6.20	6.20	0.00	6.20	0.00	6.20	0.00
UNI - Real Estate Education Program	1.00	1.28	0.28	1.00	1.00	0.00	1.00	0.00	1.00	0.00
Iowa School for the Deaf	126.60	126.60	0.00	126.60	126.60	0.00	126.60	0.00	126.60	0.00
Iowa Braille and Sight Saving School	62.87	62.87	0.00	62.87	62.87	0.00	62.87	0.00	62.87	0.00
Total Regents, Board of	11,717.85	11,577.67	-140.18	11,717.85	11,732.98	15.13	11,843.91	110.93	11,843.91	0.00
Total Education	12,292.55	12,080.05	-212.50	12,292.55	12,276.65	-15.90	12,387.53	110.88	12,387.53	0.00

Appendix C

Sample of Budget Schedules 1 and 6

The Schedule 6 shows all of the resources for a particular budget unit, including appropriations, federal funds, etc.

Schedule 6 Example

STATE OF IOWA
Fiscal Year 2014 Annual Budget
SPECIAL DEPARTMENT: (660) Natural Resources, Department of
Budget Unit: (542G720001) GF-Natural Resources Operations
Schedule 6

Resources	Fiscal Year 2012 Actual	Fiscal Year 2013 Estimated	Fiscal Year 2014 Department Request	Fiscal Year 2014 Governor's Recomm
Appropriations				
Appropriation	\$ 12,266,688	\$ 12,516,700	\$ 12,516,700	\$ 12,516,700
Receipts				
Federal Support	25,074,138	26,587,773	26,587,773	26,587,773
Intra State Receipts	80,633,837	84,845,983	84,845,983	84,845,983
Reimbursement from Other Agencies	5,291	0	0	0
Gov Fund Type Transfers - Other	825,144	46,100	46,100	46,100
Refunds & Reimbursements	3,125,485	1,508,819	1,508,819	1,508,819
Other Sales & Services	1,746	3,500	3,500	3,500
Unearned Receipts	441,359	0	0	0
Other	6,519	0	0	0
	<u>110,113,519</u>	<u>112,992,175</u>	<u>112,992,175</u>	<u>112,992,175</u>
Total Resources	\$ 122,380,207	\$ 125,508,875	\$ 125,508,875	\$ 125,508,875
FTE	1,014.82	1,109.95	1,109.95	1,109.95
Disposition of Resources				
Personal Services-Salaries	\$ 84,077,774	\$ 89,173,501	\$ 89,173,501	\$ 89,173,501
Personal Travel In State	658,791	1,030,669	1,030,669	1,030,669
State Vehicle Operation	2,628,483	2,240,005	2,240,005	2,240,005
Depreciation	2,037,067	2,162,715	2,162,715	2,162,715
Personal Travel Out of State	193,574	332,330	332,330	332,330
Office Supplies	321,055	499,978	499,978	499,978
Facility Maintenance Supplies	938,767	908,052	908,052	908,052
Equipment Maintenance Supplies	1,594,098	1,232,237	1,232,237	1,232,237
Professional & Scientific Supplies	26,378	71,750	71,750	71,750

Department name & budget unit

Fiscal Year

Appropriation

Budget unit receipts

Full Time Equivalent (FTE)
Positions

Budget unit expenditures

A Schedule 6 provides a detailed budget for all appropriated accounts or Funds under the control of the Department. Receipts includes the appropriation, the salary adjustment (if applicable), across-the-board reductions, supplemental appropriations, intra-state receipts from other agencies, receipts from local governments, and other receipts such as fees. Expenditures include all expenses related to the operating budget, such as salary, travel, contracts, etc. Expenditures also include the reversion or balance brought forward.

Budget schedules are available at: <https://www.legis.iowa.gov/LSAReports/relateddocSchedules.aspx>

The Schedule 1 shows the “decision packages” used by the Executive Branch to arrive at the Department’s annual budget request (dollars and FTE positions) and the Governor’s recommendations for a particular budget unit.

Schedule 1 Example

STATE OF IOWA
Fiscal Year 2014 Annual Budget
SPECIAL DEPARTMENT: (040) Agriculture and Land Stewardship
Budget Unit: (009G410001) GF-Administrative Division
Schedule 1

Rank	Description	Funding Source	Fiscal Year 2014 Department Request	Fiscal Year 2014 Governor's Recommendations	
Base	Provides level funding for the Iowa Department of Agriculture to provide services to the citizens of Iowa.	Appropriation FTE	17,081,328 304.21	17,081,328 304.21	Fiscal Year
0001	Salary and Benefit Increases	Appropriation	623,050	0	Base budget and Full Time Equivalent Positions (FTEs)
					Adjustments to base budget
Total Budget Unit Funding			Fiscal Year 2013 Estimated	Fiscal Year 2014 Governor's Recommendations	
Appropriation			\$ 17,081,328	\$ 17,081,328	Total appropriation and FTEs
Total FTE			304.21	304.21	

A Schedule 1 provides a summary of funding available for a Department. The Schedule shows both General Fund and total funds plus FTE positions. The Schedule shows, by priority, any changes to current law (or budget).

Appendix D

FY 2012 Year-End Appropriations

FY 2012 Appropriation Activity

The following information provides a summary of the FY 2012 General Fund and Other Fund appropriations for the departments under the purview of the Education Appropriations Subcommittee. Appropriations are adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, and adjustments to standing appropriations to account for actual expenditures. Other activity associated with appropriated funds include: balances brought forward, transfers, and reversions. The tables show each of the departments' appropriations and the changes that occurred throughout the fiscal year. The changes include:

- Original Appropriation: The amounts appropriated from the General Fund in individual appropriation bills during the 2011 Legislative Session.
- Adjustments to Standings: These adjustments represent changes that are made to budgeted standing unlimited appropriations for the purpose of balancing out the year-end amount. There are numerous standing unlimited appropriations established in the Code. The exact amount for each of these appropriations is not known until the close of the fiscal year. As the General Assembly develops the annual budget, an estimated amount is included for budgeting purposes. This estimated appropriation is then adjusted to reflect actual expenditures.
- Salary Adjustment (Other Funds Only) – A few Other Fund appropriations were authorized to receive appropriation adjustments to fund their salary increases for FY 2012.
- Supplemental/Deappropriations: These changes represent the supplemental appropriations and deappropriations enacted in several bills during the 2012 Legislative Session.
- Total Net Appropriation: This is the sum of all of the above numbers and represents the final appropriation amount after the above legislative changes were applied.
- Balance Brought Forward: Appropriated funds allowed to carry forward from FY 2011 to FY 2012. These funds provided additional spendable dollars for FY 2012.
- Appropriation Transfers In and Out: These adjustments represent transferred appropriation spending authority between enacted appropriations. These transfers are usually implemented by the Governor through the authority of Iowa Code section 8.39.
- Balance Carry Forward: Appropriated funds that are allowed to carry forward from FY 2012 to FY 2013. Provides additional spendable dollars for FY 2013.
- Reversions: These are the unspent appropriated funds that revert back to the fund from which they were appropriated.
- Total Appropriation Expended: This number represents the appropriation after all of the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2012.

GENERAL FUND APPROPRIATIONS

FY 2012 General Fund Appropriation Activity Department for the Blind											
Appropriation Name	Original Approp	Adjust to Standings	Supp/ Deapprop	Net Approp	Bal Forward from FY 2011	Transfers In	Transfers Out	Bal Forward to FY 2013	Reversions	Approp Expended	
Department for the Blind	\$ 1,691,815	\$ 0	\$ 0	\$ 1,691,815	\$ 0	\$ 0	\$ 0	\$ 0	\$ -18	\$ 1,691,797	
Audio Information Services	50,000	0	0	50,000	0	0	0	0	0	50,000	
Total	\$ 1,741,815	\$ 0	\$ 0	\$ 1,741,815	\$ 0	\$ 0	\$ 0	\$ 0	\$ -18	\$ 1,741,797	

FY 2012 General Fund Appropriation Activity College Student Aid Commission											
Appropriation Name	Original Approp	Adjust to Standings	Supp/ Deapprop	Net Approp	Bal Forward from FY 2011	Transfers In	Transfers Out	Bal Forward to FY 2013	Reversions	Approp Expended	
Tuition Grant Program-Standing	\$ 43,513,448	\$ 0	\$ 0	\$ 43,513,448	\$ 0	\$ 0	\$ 0	\$ 0	\$ -210,279	\$ 43,303,169	
Vocational Technical Tuition Grant	2,250,185	0	0	2,250,185	0	0	0	0	-2,540	2,247,645	
Tuition Grant - For-Profit	4,000,000	0	0	4,000,000	0	0	0	0	0	4,000,000	
College Aid Commission	232,943	0	0	232,943	0	0	0	0	0	232,943	
National Guard Benefits Program	3,186,233	0	1,300,000	4,486,233	533,690	0	0	-264,004	0	4,755,919	
Reg. Nurse & Nurse Educator Loan	80,852	0	0	80,852	0	0	0	0	0	80,852	
Iowa Grants	791,177	0	0	791,177	0	0	0	0	-4,994	786,183	
All Iowa Opportunity Scholarships	2,240,854	0	0	2,240,854	0	0	0	0	0	2,240,854	
Barber & Cosmetology Tuition Grant	36,938	0	0	36,938	0	0	0	0	0	36,938	
All Iowa Opportunity Foster Care Grant	554,057	0	0	554,057	0	0	0	0	-112,248	441,809	
Des Moines University Programs	325,973	0	0	325,973	0	0	0	0	-96,738	229,235	
Teacher Shortage Loan Forgiveness	392,452	0	0	392,452	0	0	0	0	0	392,452	
Total	\$ 57,605,112	\$ 0	\$ 1,300,000	\$ 58,905,112	\$ 533,690	\$ 0	\$ 0	\$ -264,004	\$ -426,799	\$ 58,747,999	

GENERAL FUND APPROPRIATIONS

FY 2012 General Fund Appropriation Activity Department of Education										
Appropriation Name	Original Approp	Adjust to Standings	Supp/ Deapprop	Net Approp	Bal Forward from FY 2011	Transfers In	Transfers Out	Bal Forward to FY 2013	Reversions	Approp Expended
Administration	\$ 5,913,812	\$ 0	\$ 0	\$ 5,913,812	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,913,812
Vocational Education Administration	449,276	0	0	449,276	98,564	0	0	0	0	547,840
School Food Service	2,176,797	0	0	2,176,797	55,739	0	0	0	-318	2,232,218
Textbook Services For Nonpublic	560,214	0	0	560,214	0	0	0	0	0	560,214
Vocational Education Secondary	2,630,134	0	0	2,630,134	0	0	0	0	0	2,630,134
Merged Area Schools-Gen Aid	163,774,647	0	0	163,774,647	0	0	0	0	0	163,774,647
Comm College Salaries	500,000	0	0	500,000	0	0	0	0	0	500,000
Early Childhood and Parent Education	12,364,434	0	0	12,364,434	0	0	0	0	0	12,364,434
Teacher Quality/Student Achievement	4,785,000	0	0	4,785,000	2,455,435	0	0	-1,179,812	-191,874	5,868,748
Voluntary Preschool Access	0	0	0	0	85,948	0	0	0	-15,631	70,317
Model Core Curriculum	1,000,000	0	0	1,000,000	0	0	0	0	-217,005	782,995
Jobs For America's Grads	40,000	0	0	40,000	0	0	0	0	0	40,000
State Library	1,209,619	0	0	1,209,619	0	0	0	0	0	1,209,619
Library Service Areas	1,005,444	0	0	1,005,444	0	0	0	0	-0	1,005,444
Enrich Iowa Libraries	1,674,227	0	0	1,674,227	0	0	0	0	-37	1,674,190
Special Education Services Birth to 3	1,721,400	0	0	1,721,400	0	0	0	0	0	1,721,400
Early Childhood Preschool Tuition Assist	5,428,877	0	0	5,428,877	0	0	0	0	0	5,428,877
Midwestern Higher Education Compact	100,000	0	0	100,000	0	0	0	0	-5,000	95,000
Workforce Training and Econ Dev Funds	5,000,000	0	0	5,000,000	0	0	0	0	0	5,000,000
Early Childhood Iowa - School Ready	5,386,113	0	0	5,386,113	0	0	0	0	0	5,386,113
Vocational Rehabilitation DOE	4,963,168	0	0	4,963,168	0	0	0	0	0	4,963,168
Independent Living	39,128	0	0	39,128	0	0	0	0	0	39,128
Entrepreneurs with Disabilities Program	145,535	0	0	145,535	0	0	0	0	0	145,535
Independent Living Center Grant	40,294	0	0	40,294	0	0	0	0	0	40,294
Regional Tele Councils	992,913	0	0	992,913	0	0	0	0	0	992,913
Iowa Public Television	6,654,021	0	0	6,654,021	0	0	0	0	0	6,654,021
Total	\$ 228,555,053	\$ 0	\$ 0	\$ 228,555,053	\$ 2,695,686	\$ 0	\$ 0	\$ -1,179,812	\$ -429,865	\$ 229,641,061

GENERAL FUND APPROPRIATIONS

FY 2012 General Fund Appropriation Activity Department of Education (Continued)										
	Original	Supp/	Adjust	Net	Bal Forward			Bal Forward		Approp
Standing Appropriations	Approp	Deapprop	to Standings	Approp	from FY 2010	Transfers In	Transfers Out	to FY 2012	Reversions	Expended
Child Development	\$ 10,728,891	\$ 0	\$ 0	\$ 10,728,891	\$ 0	\$ 0	\$ 0	\$ 0	\$ -120,194	\$ 10,608,697
Sac Fox Attorney Costs	100,000	0	0	100,000	0	0	0	0	0	100,000
State Foundation School Aid	2,624,200,000	-373,414	0	2,623,826,586	0	0	0	0	0	2,623,826,586
Transportation Nonpublic Stdts	7,060,931	0	0	7,060,931	0	0	0	0	0	7,060,931
Total Standing Appropriations	\$ 2,642,089,822	\$ -373,414	\$ 0	\$ 2,641,716,408	\$ 0	\$ 0	\$ 0	\$ 0	\$ -120,194	\$ 2,641,596,214
Total Appropriations	\$ 2,870,644,875	\$ -373,414	\$ 0	\$ 2,870,271,461	\$ 2,695,686	\$ 0	\$ 0	\$ -1,179,812	\$ -550,059	\$ 2,871,237,275

GENERAL FUND APPROPRIATIONS

FY 2012 General Fund Appropriation Activity Board of Regents											
Appropriation Name	Original Approp	Adjust to Standings	Supp/ Deapprop	Net Approp	Bal Forward from FY 2011	Transfers In	Transfers Out	Bal Forward to FY 2013	Reversions	Approp Expended	
SUI - General University	\$ 209,737,311	\$ 0	\$ 0	\$ 209,737,311	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	209,737,311
SUI - State of Iowa Cancer Registry	149,051	0	0	149,051	0	0	0	0	0	0	149,051
SUI - Iowa Birth Defects Registry	38,288	0	0	38,288	0	0	0	0	0	0	38,288
SUI - Iowa Nonprofit Resource Center	162,539	0	0	162,539	0	0	0	0	0	0	162,539
SUI - Oakdale Campus	2,186,558	0	0	2,186,558	0	0	0	0	0	0	2,186,558
SUI - Hygienic Laboratory	3,536,716	0	0	3,536,716	0	0	0	0	0	0	3,536,716
SUI - Family Practice Program	1,788,265	0	0	1,788,265	0	0	0	0	0	0	1,788,265
SUI - Specialized Children Health Services (SCHS)	659,456	0	0	659,456	0	0	0	0	0	0	659,456
SUI - Substance Abuse Consortium	55,529	0	0	55,529	0	0	0	0	0	0	55,529
SUI - Primary Health Care	648,930	0	0	648,930	0	0	0	0	0	0	648,930
SUI - Iowa Online Advanced Placement Academy	481,849	0	0	481,849	0	0	0	-49,289	-49,289	0	383,270
ISU - General University	164,345,198	0	0	164,345,198	0	0	0	0	0	0	164,345,198
ISU - Agricultural Experiment Station	28,111,877	0	0	28,111,877	0	0	0	0	0	0	28,111,877
ISU - Cooperative Extension	17,936,722	0	0	17,936,722	0	0	0	0	0	0	17,936,722
ISU - Leopold Center	397,417	0	0	397,417	0	0	0	0	0	0	397,417
UNI - University of Northern Iowa	74,734,586	0	0	74,734,586	0	0	0	0	0	0	74,734,586
UNI - Math and Science Collaborative	1,734,656	0	0	1,734,656	0	0	0	0	0	0	1,734,656
UNI - Real Estate Education Program	125,302	0	0	125,302	0	0	0	0	0	0	125,302
UNI - Recycling and Reuse Center	175,256	0	0	175,256	0	0	0	0	0	0	175,256
ISD - Iowa School for the Deaf	8,679,964	0	0	8,679,964	0	0	0	0	0	0	8,679,964
ISD/IBS - Licensed Classroom Teachers	82,049	0	0	82,049	0	0	0	0	0	0	82,049
IBS - Iowa Braille and Sight Saving School	3,618,931	0	0	3,618,931	0	0	0	0	0	0	3,618,931
BOR - Board Office	1,065,005	0	0	1,065,005	0	0	0	-203	-203	0	1,064,599
BOR - Grad Center - Tri State Graduate Study Cente	66,601	0	0	66,601	0	0	0	0	0	0	66,601
ISD/IBS - Tuition and Transportation	11,763	0	0	11,763	0	0	0	0	-11,763	0	0
BOR - Iowa Public Radio	391,568	0	0	391,568	0	0	0	0	0	0	391,568
BOR - Grad Center - Southwest Iowa Resource Cent	87,471	0	0	87,471	0	0	0	0	0	0	87,471
BOR - Grad Center - Quad Cities Graduate Study Ce	129,776	0	0	129,776	0	0	0	0	0	0	129,776
SUI - Biocatalysis	723,727	0	0	723,727	0	0	0	0	0	0	723,727
BOR - Higher Ed Commercialization - Grow Iowa Val	0	0	0	0	191,763	0	0	-77,009	0	0	114,754
ISU - Livestock Disease Research	172,845	0	0	172,845	0	0	0	0	0	0	172,845
Total	\$ 522,035,206	\$ 0	\$ 0	\$ 522,035,206	\$ 191,763	\$ 0	\$ 0	\$ -126,501	\$ -61,255	\$ 0	522,039,213

Appendix E

Historical Education Appropriations General Fund FY 1994 – FY 2014

Historical Education Appropriations - General Fund FY 1994 – FY 2014

	Actual FY 1994 (1)	Actual FY 2004 (2)	Actual FY 2009 (3)	Actual FY 2010 (4)	Actual FY 2011 (5)	Actual FY 2012 (6)	Estimated FY 2013 (7)	Gov Rec FY 2014 (8)	Gov Rec vs. FY 1994 (9)	Gov Rec vs. FY 2004 (10)	Gov Rec vs. FY 2009 (11)
Blind, Dept. for the											
Department for the Blind											
Department for the Blind	\$ 1,380,253	\$ 1,545,797	\$ 2,463,314	\$ 2,032,265	\$ 1,814,950	\$ 1,691,815	\$ 1,691,815	\$ 1,891,815	37.1%	22.4%	-23.2%
Newsline for the Blind	0	0	0	0	0	50,000	50,000	50,000			
Total Blind, Dept. for the	\$ 1,380,253	\$ 1,545,797	\$ 2,463,314	\$ 2,032,265	\$ 1,814,950	\$ 1,741,815	\$ 1,741,815	\$ 1,941,815	40.7%	25.6%	-21.2%
College Aid Commission											
College Student Aid Comm.											
College Aid Commission	\$ 299,950	\$ 299,577	\$ 381,137	\$ 314,443	\$ 249,897	\$ 232,943	\$ 232,943	\$ 232,943	-22.3%	-22.2%	-38.9%
Iowa Grants	1,469,790	1,029,784	1,070,976	981,743	848,761	791,177	791,177	791,177	-46.2%	-23.2%	-26.1%
DMU Health Care Prof Recruitment	0	0	0	0	0	325,973	325,973	400,973			
DSM University - Osteopathic Loans	379,260	0	100,000	91,668	79,251	0	0	0	-100.0%		-100.0%
DSM University - Physician Recruit.	245,000	347,339	341,254	281,539	270,448	0	0	0	-100.0%	-100.0%	-100.0%
National Guard Benefits Program	0	1,146,739	3,742,629	3,075,783	3,186,233	4,486,233	4,800,233	5,100,233		344.8%	36.3%
Teacher Shortage Loan Forgiveness	0	461,653	478,119	394,454	421,016	392,452	392,452	392,452		-15.0%	-17.9%
All Iowa Opportunity Foster Care Grant Program	0	0	0	618,759	594,383	554,057	554,057	554,057			
All Iowa Opportunity Scholarships	0	0	3,940,000	2,252,283	2,403,949	2,240,854	2,240,854	2,240,854			-43.1%
Nurse & Nurse Educator Loan Program	0	0	98,500	81,264	86,736	80,852	80,852	80,852			-17.9%
Barber & Cosmetology Tuition Grant Program	0	0	50,000	45,834	39,626	36,938	36,938	36,938			-26.1%
College Work Study	2,898,840	0	980,075	0	0	0	0	0	-100.0%		-100.0%
Tuition Grant Program - Standing	31,523,930	45,200,787	49,322,612	42,491,762	44,013,448	43,513,448	45,513,448	47,513,448	50.7%	5.1%	-3.7%
Tuition Grant - For-Profit	0	0	5,441,985	4,489,705	4,650,487	4,000,000	2,500,000	2,500,000			-54.1%
Vocational Technical Tuition Grant	1,385,780	2,277,714	2,741,368	2,261,662	2,413,959	2,250,185	2,250,185	2,250,185	62.4%	-1.2%	-17.9%
Worker Retraining Loans	28,445	0	0	0	0	0	0	0	-100.0%		
Scholarship Program-Standing	474,800	446,986	0	0	0	0	0	0	-100.0%	-100.0%	
Ace Opportunity Grants	0	217,653	0	0	0	0	0	0		-100.0%	
Washington DC Internships	0	0	100,000	0	0	0	0	0			-100.0%
Skilled Workforce Shortage Tuition Grant Program	0	0	0	0	0	0	5,000,000	5,000,000			
Des Moines University Forgivable Loan Program	0	0	0	0	0	0	0	2,000,000			
Medical Residency Programs in Iowa	0	0	0	0	0	0	0	2,000,000			
Total College Aid Commission	\$ 38,705,795	\$ 51,428,232	\$ 68,788,655	\$ 57,380,899	\$ 59,258,194	\$ 58,905,112	\$ 64,719,112	\$ 71,094,112	83.7%	38.2%	3.4%

Historical Education Appropriations - General Fund

FY 1994 – FY 2014

	Actual FY 1994 (1)	Actual FY 2004 (2)	Actual FY 2009 (3)	Actual FY 2010 (4)	Actual FY 2011 (5)	Actual FY 2012 (6)	Estimated FY 2013 (7)	Gov Rec FY 2014 (8)	Gov Rec vs. FY 1994 (9)	Gov Rec vs. FY 2004 (10)	Gov Rec vs. FY 2009 (11)
Education, Dept. of											
Education, Dept. of											
Technology Commission	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-100.0%		
Mas-4th Qtr	16,450,231	0	0	0	0	0	0	0	-100.0%		
Administration	4,891,353	5,181,134	8,625,560	7,266,578	6,344,236	5,913,812	5,913,812	6,413,812	31.1%	23.8%	-25.6%
Vocational Education Administration	637,404	516,108	625,091	524,479	449,240	449,276	598,197	598,197	-6.2%	15.9%	-4.3%
Nat'l Assessment Educ Progress	50,000	0	0	0	0	0	0	0	-100.0%		
Vocational Education Secondary	3,308,850	2,944,434	2,892,850	2,427,229	2,590,675	2,630,134	2,630,134	2,630,134	-20.5%	-10.7%	-9.1%
Food Service	2,716,859	2,516,118	2,472,038	2,039,462	2,121,058	2,176,797	2,176,797	2,176,797	-19.9%	-13.5%	-11.9%
State Library	2,310,848	1,265,788	1,907,426	1,573,650	1,297,658	1,209,619	2,215,063	2,715,063	17.5%	114.5%	42.3%
State Library - Enrich Iowa	0	1,702,787	1,796,081	1,796,081	1,796,081	1,674,227	2,174,228	2,174,228		27.7%	21.1%
State Library - Library Service Areas	0	1,380,087	1,562,210	1,405,989	1,078,622	1,005,444	0	0	-100.0%	-100.0%	-100.0%
ECI General Aid (SRG)	0	13,415,906	21,967,476	6,729,907	5,729,907	5,386,113	5,386,113	5,386,113		-59.9%	-75.5%
Regional Library	1,425,000	0	0	0	0	0	0	0	-100.0%		
ECI Preschool Tuition Assistance (SRG)	0	0	0	8,772,150	7,583,912	5,428,877	5,428,877	5,428,877			
ECI Family Support and Parent Ed (SRG)	0	0	4,925,000	13,693,096	13,153,653	12,364,434	12,364,434	12,364,434			151.1%
Empowerment - Early Care, Health, Ed	0	0	9,850,000	-54,595	0	0	0	0			-100.0%
Special Ed. Services Birth to 3	0	0	1,695,579	1,398,874	1,721,400	1,721,400	1,721,400	1,721,400			1.5%
Statewide Voluntary Preschool	0	0	14,769,449	11,538,863	12,228,767	0	0	0			-100.0%
Nonpublic Textbook Services	551,000	565,855	682,500	625,634	600,987	560,214	560,214	560,214	1.7%	-1.0%	-17.9%
Administrator Mentoring	0	0	246,250	203,160	195,157	0	0	0			-100.0%
Model Core Curriculum	0	0	2,159,466	1,979,540	1,899,556	1,000,000	1,000,000	1,000,000			-53.7%
Student Achievement/Teacher Quality	535,755	43,230,004	245,752,706	7,614,750	6,817,433	4,785,000	4,785,000	4,785,000	793.1%	-88.9%	-98.1%
Jobs For America's Grads	0	0	591,000	540,000	0	40,000	540,000	540,000			-8.6%
Educational Expenses for American Indians	0	0	0	90,000	0	0	0	0			
K-12 Management Information System	0	0	0	230,000	0	0	0	0			
Board of Educational Examiners	172,178	40,974	0	0	0	0	0	0	-100.0%	-100.0%	
Senior Year Plus	0	0	1,871,500	-10	0	0	0	0			-100.0%
Private Instruction	0	0	146,000	0	0	0	0	0			-100.0%
Community Colleges General Aid	95,070,486	136,127,396	180,316,478	148,754,232	158,754,232	163,774,647	177,274,647	187,274,647	97.0%	37.6%	3.9%
Vocational Agric. Youth Org.	59,400	0	0	0	0	0	0	0	-100.0%		
Community College Salary Increase	0	0	1,477,500	825,012	825,012	500,000	500,000	500,000			-66.2%
Workforce Training and Econ. Dev. Funds	0	0	0	0	0	5,000,000	8,000,000	8,000,000			
Comm College Interpreters for Deaf	0	0	197,000	180,000	0	0	0	0			-100.0%
Midwestern Higher Education Compact	0	0	0	0	39,000	100,000	100,000	100,000			
Education Reform	0	0	0	0	0	0	0	14,000,000			
LACES	100,000	0	0	0	0	0	0	0	-100.0%		
Parental Involvement	5,000	0	0	0	0	0	0	0	-100.0%		
Career Opportunity Program	60,000	0	0	0	0	0	0	0	-100.0%		
Center For Assessment	300,000	0	0	0	0	0	0	0	-100.0%		
Gap Tuition Assistance Fund	0	0	0	0	0	0	2,000,000	2,000,000			
Iowa Reading Research Center	0	0	0	0	0	0	2,000,000	2,000,000			
Total Education, Dept. of	\$ 128,684,364	\$ 208,886,591	\$ 506,529,160	\$ 220,154,081	\$ 225,226,586	\$ 215,719,994	\$ 237,368,916	\$ 262,368,916	103.9%	25.6%	-48.2%

Historical Education Appropriations - General Fund FY 1994 – FY 2014

	Actual FY 1994 (1)	Actual FY 2004 (2)	Actual FY 2009 (3)	Actual FY 2010 (4)	Actual FY 2011 (5)	Actual FY 2012 (6)	Estimated FY 2013 (7)	Gov Rec FY 2014 (8)	Gov Rec vs. FY 1994 (9)	Gov Rec vs. FY 2004 (10)	Gov Rec vs. FY 2009 (11)
Vocational Rehabilitation											
Vocational Rehabilitation	\$ 3,482,489	\$ 4,289,621	\$ 5,624,107	\$ 4,639,957	\$ 4,761,426	\$ 4,963,168	\$ 4,963,168	\$ 5,113,168	46.8%	19.2%	-9.1%
Independent Living	20,762	54,288	55,717	45,967	41,947	39,128	39,128	39,128	88.5%	-27.9%	-29.8%
Farmers with Disabilities	0	0	0	97,200	0	0	0	0			
Entrepreneurs with Disabilities Program	0	0	197,000	162,531	156,128	145,535	145,535	145,535			-26.1%
Independent Living Center Grant	0	0	246,250	45,000	43,227	40,294	40,294	40,294			-83.6%
Total Vocational Rehabilitation	\$ 3,503,251	\$ 4,343,909	\$ 6,123,074	\$ 4,990,655	\$ 5,002,728	\$ 5,188,125	\$ 5,188,125	\$ 5,338,125	52.4%	22.9%	-12.8%
Iowa Public Television											
IPTV - State Communications Network	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-100.0%		
Iowa Public Television	5,908,450	6,442,718	8,738,387	8,074,514	7,137,397	6,654,021	6,969,021	7,443,096	26.0%	15.5%	-14.8%
Regional Telecom. Councils	0	1,604,891	1,344,057	1,108,864	1,065,180	992,913	0	0		-100.0%	-100.0%
Total Iowa Public Television	\$ 10,908,450	\$ 8,047,609	\$ 10,082,444	\$ 9,183,378	\$ 8,202,577	\$ 7,646,934	\$ 6,969,021	\$ 7,443,096	-31.8%	-7.5%	-26.2%
Total Education, Dept. of	\$ 143,096,065	\$ 221,278,109	\$ 522,734,678	\$ 234,328,114	\$ 238,431,891	\$ 228,555,053	\$ 249,526,062	\$ 275,150,137	92.3%	24.3%	-47.4%

Historical Education Appropriations - General Fund

FY 1994 – FY 2014

	Actual FY 1994	Actual FY 2004	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Gov Rec FY 2014	Gov Rec vs. FY 1994	Gov Rec vs. FY 2004	Gov Rec vs. FY 2009
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>Regents, Board of</u>											
Regents, Board of											
Regent Board Office	\$ 1,098,098	\$ 1,163,373	\$ 1,324,523	\$ 1,105,123	\$ 1,105,123	\$ 1,065,005	\$ 1,065,005	\$ 1,065,005	-3.0%	-8.5%	-19.6%
GRA - SW Iowa Regents Resource Ctr	68,165	106,228	110,018	90,766	90,766	87,471	87,471	182,734	168.1%	72.0%	66.1%
GRA - Tri State Graduate Center	67,750	78,141	83,769	69,110	69,110	66,601	66,601	66,601	-1.7%	-14.8%	-20.5%
GRA - Quad Cities Graduate Center	144,104	157,547	163,228	134,665	134,665	129,776	129,776	34,513	-76.0%	-78.1%	-78.9%
Midwestern Higher Ed Consortium	0	0	90,000	0	0	0	0	0			-100.0%
IPR - Iowa Public Radio	0	0	492,500	406,318	406,318	391,568	391,568	391,568			-20.5%
University of Iowa - General	184,764,829	220,501,286	269,527,169	226,306,403	217,638,034	209,737,311	216,414,572	222,041,351	20.2%	0.7%	-17.6%
UI - Oakdale Campus	2,794,494	2,664,149	2,721,464	2,268,925	2,268,925	2,186,558	2,186,558	2,186,558	-21.8%	-17.9%	-19.7%
UI - Hygienic Laboratory	3,064,813	3,812,270	4,401,916	3,669,943	3,669,943	3,536,716	3,536,716	3,536,716	15.4%	-7.2%	-19.7%
UI - Family Practice Program	1,796,693	2,081,271	2,225,735	1,855,628	1,855,628	1,788,265	1,788,265	1,788,265	-0.5%	-14.1%	-19.7%
UI - Specialized Children Health Services	428,687	650,730	820,780	684,297	684,297	659,456	659,456	659,456	53.8%	1.3%	-19.7%
UI - Iowa Cancer Registry	187,173	179,197	185,514	154,666	154,666	149,051	149,051	149,051	-20.4%	-16.8%	-19.7%
UI - Substance Abuse Consortium	61,299	65,037	69,113	57,621	57,621	55,529	55,529	55,529	-9.4%	-14.6%	-19.7%
UI - Biocatalysis	1,280,797	883,644	900,775	750,990	750,990	723,727	723,727	723,727	-43.5%	-18.1%	-19.7%
UI - Primary Health Care	330,000	761,823	807,680	673,375	673,375	648,930	648,930	648,930	96.6%	-14.8%	-19.7%
UI - Iowa Birth Defects Registry	0	44,750	47,656	39,730	39,730	38,288	38,288	38,288		-14.4%	-19.7%
UI - Iowa Nonprofit Resource Center	0	0	202,301	168,662	168,662	162,539	162,539	162,539			-19.7%
UI - IA Online Advanced Placement Acad.	0	0	0	0	0	481,849	481,849	481,849			
UI - Iowa Flood Center	0	0	0	0	0	0	1,500,000	1,500,000			
Iowa State University - General	148,358,392	173,633,827	212,192,481	177,328,346	170,536,017	164,345,198	169,577,342	173,986,353	17.3%	0.2%	-18.0%
ISU - Agricultural Experiment Station	27,769,269	31,099,057	34,989,170	29,170,840	29,170,840	28,111,877	28,111,877	28,111,877	1.2%	-9.6%	-19.7%
ISU - Cooperative Extension	17,893,930	19,789,043	22,324,765	18,612,391	18,612,391	17,936,722	17,936,722	17,936,722	0.2%	-9.4%	-19.7%
ISU - Leopold Center	560,560	465,510	494,642	412,388	412,388	397,417	397,417	397,417	-29.1%	-14.6%	-19.7%
ISU - Livestock Disease Research	275,969	221,274	215,129	179,356	179,356	172,845	172,845	172,844	-37.4%	-21.9%	-19.7%
University of Northern Iowa - General	65,971,680	78,004,006	95,792,085	80,638,563	77,549,809	74,734,586	81,113,859	87,222,819	32.2%	11.8%	-8.9%
UNI - Recycling and Reuse Center	239,745	212,401	220,430	181,858	181,858	175,256	175,256	175,256	-26.9%	-17.5%	-20.5%
UNI - Math and Science Collaborative	0	0	3,940,000	3,250,549	1,800,000	1,734,656	4,700,000	4,700,000			19.3%
UNI - Real Estate Education Program	0	0	157,600	130,022	130,022	125,302	125,302	125,302			-20.5%
UNI - Research Dev. School Infra. Study	0	0	0	31,500	0	0	0	0			
Iowa School for the Deaf	6,227,939	8,120,310	9,974,495	9,263,866	8,679,964	8,679,964	8,853,563	8,853,563	42.2%	9.0%	-11.2%
Iowa Braille and Sight Saving School	3,517,607	4,543,016	5,640,062	5,255,153	4,917,361	3,618,931	3,691,310	3,691,310	4.9%	-18.7%	-34.6%
ISD/IBS - Tuition and Transportation	6,860	14,763	14,795	12,206	12,206	11,763	11,763	11,763	71.5%	-20.3%	-20.5%
ISD/IBS - Licensed Classroom Teachers	0	0	0	85,140	85,140	82,049	82,049	82,049			
UI - Center for Disabilities & Development	5,547,993	6,379,581	6,839,740	0	0	0	0	0	-100.0%	-100.0%	-100.0%
UI - Ag Health & Safety	244,713	0	126,713	0	0	0	0	0	-100.0%		-100.0%
UI - Entrepreneurship & Economic Growth	0	0	0	0	0	0	0	2,000,000			
University Hospitals	28,377,653	27,354,545	0	0	0	0	0	0	-100.0%	-100.0%	
Driving Simulator	270,877	0	0	0	0	0	0	0	-100.0%		
ISU - George Washington Carver Endowed Chair	0	0	243,681	0	0	0	0	0			-100.0%
BOR - Student Financial Aid	0	0	0	0	0	0	0	5,000,000			
BOR - Tuition Replacement - Bonding	21,908,580	13,042,831	0	0	0	0	0	0	-100.0%	-100.0%	
ISU - Leading the BioEconomy	300,000	0	0	0	0	0	0	3,750,000	1150.0%		
Total Regents, Board of	\$ 523,558,669	\$ 596,029,610	\$ 677,339,929	\$ 562,988,400	\$ 542,035,205	\$ 522,035,206	\$ 545,035,206	\$ 571,929,955	9.2%	-4.0%	-15.6%
Total Education	\$ 706,740,782	\$ 870,281,748	\$ 1,271,326,576	\$ 856,729,678	\$ 841,540,240	\$ 811,237,186	\$ 861,022,195	\$ 920,116,019	30.2%	5.7%	-27.6%

Appendix F

Education Appropriations Detail on Federal Funds Match and Maintenance of Effort Requirements

Education Appropriations

Detail on Federal Funds Match and Maintenance of Effort Requirements

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Est FY 2013 vs. FY 2012 (3)	Gov Rec FY 2014 (4)	Gov Rec FY 2014 vs. Est. FY 2013 (5)	Federal Funds Information (6)
Blind, Dept. for the						
Department for the Blind						
Department for the Blind	\$ 1,691,815	\$ 1,691,815	\$ 0	\$ 1,891,815	\$ 200,000	Approximately 87.0% of this funding matches federal Vocational Rehabilitation (VR) funding at a ratio of 21/79 and is subject to a maintenance of effort requirement that the State spend an amount equal to or greater than the second previous year. The U.S. Department of Education enforces penalties for violations of the MOE requirement. Approximately another 2.0% of this funding matches federal funds at a ratio of 10/90 with no MOE.
Newsline for the Blind	50,000	50,000	0	50,000	0	
Total Blind, Dept. for the	\$ 1,741,815	\$ 1,741,815	\$ 0	\$ 1,941,815	\$ 200,000	
College Aid Commission						
College Student Aid Comm.						
College Aid Commission	\$ 232,943	\$ 232,943	\$ 0	\$ 232,943	\$ 0	
Iowa Grants	791,177	791,177	0	791,177	0	
DMU Health Care Prof Recruitment	325,973	325,973	0	400,973	75,000	
National Guard Benefits Program	4,486,233	4,800,233	314,000	5,100,233	300,000	
Teacher Shortage Loan Forgiveness	392,452	392,452	0	392,452	0	
All Iowa Opportunity Foster Care Grant Program	554,057	554,057	0	554,057	0	
All Iowa Opportunity Scholarships	2,240,854	2,240,854	0	2,240,854	0	
Nurse & Nurse Educator Loan Program	80,852	80,852	0	80,852	0	
Barber & Cosmetology Tuition Grant Program	36,938	36,938	0	36,938	0	
Tuition Grant Program - Standing	43,513,448	45,513,448	2,000,000	47,513,448	2,000,000	
Tuition Grant - For-Profit	4,000,000	2,500,000	-1,500,000	2,500,000	0	
Vocational Technical Tuition Grant	2,250,185	2,250,185	0	2,250,185	0	
Skilled Workforce Shortage Tuition Grant Program	0	5,000,000	5,000,000	5,000,000	0	
Des Moines University Forgivable Loan Program	0	0	0	2,000,000	2,000,000	
Medical Residency Programs in Iowa	0	0	0	2,000,000	2,000,000	
Total College Aid Commission	\$ 58,905,112	\$ 64,719,112	\$ 5,814,000	\$ 71,094,112	\$ 6,375,000	

Education Appropriations

Detail on Federal Funds Match and Maintenance of Effort Requirements

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Est FY 2013 vs. FY 2012 (3)	Gov Rec FY 2014 (4)	Gov Rec FY 2014 vs. Est. FY 2013 (5)	Federal Funds Information (6)
Education, Dept. of						
Education, Dept. of						
Administration	\$ 5,913,812	\$ 5,913,812	\$ 0	\$ 6,413,812	\$ 500,000	
Vocational Education Administration	449,276	598,197	148,921	598,197	0	The State must spend at least one state dollar for every federal dollar spent on State administration. To fulfill MOE requirements, the State must spend an amount equal to or greater than the amount spent in the previous year.
Vocational Education Secondary	2,630,134	2,630,134	0	2,630,134	0	The State must spend an amount equal to or greater than the amount spent in the previous year. The FY 2013 state expenditures were \$2,630,134. The federal award was \$10,715,828.
Food Service	2,176,797	2,176,797	0	2,176,797	0	The federal statute establishes an amount in a baseline year, then each year sets a State match rate based on usage rates (no MOE). The current match rate is 28.5%.
State Library	1,209,619	2,215,063	1,005,444	2,715,063	500,000	This funding serves to meet MOE on federal funds that is based on a three-year rolling average. Due to the Library Service Areas appropriation being combined with the State Library appropriation for FY 2013, the State Library expects to meet the MOE requirement for FFY 2014.
State Library - Enrich Iowa	1,674,227	2,174,228	500,001	2,174,228	0	
State Library - Library Service Areas	1,005,444	0	-1,005,444	0	0	
ECI General Aid (SRG)	5,386,113	5,386,113	0	5,386,113	0	
ECI Preschool Tuition Assistance (SRG)	5,428,877	5,428,877	0	5,428,877	0	
ECI Family Support and Parent Ed (SRG)	12,364,434	12,364,434	0	12,364,434	0	
Special Ed. Services Birth to 3	1,721,400	1,721,400	0	1,721,400	0	This appropriation funds the State's early childhood special education services under the federal Individuals with Disabilities Education Act (IDEA). The appropriation of \$1,721,400 must stay static to satisfy the MOE. Any reduction in State funding for this Program could result in the loss of all federal funds for this Program which currently totals \$3,960,706.
Nonpublic Textbook Services	560,214	560,214	0	560,214	0	
Model Core Curriculum	1,000,000	1,000,000	0	1,000,000	0	
Student Achievement/Teacher Quality	4,785,000	4,785,000	0	4,785,000	0	
Jobs For America's Grads	40,000	540,000	500,000	540,000	0	
Community Colleges General Aid	163,774,647	177,274,647	13,500,000	187,274,647	10,000,000	
Community College Salary Increase	500,000	500,000	0	500,000	0	
Workforce Training and Economic Development Funds	5,000,000	8,000,000	3,000,000	8,000,000	0	
Midwestern Higher Education Compact	100,000	100,000	0	100,000	0	
Education Reform	0	0	0	14,000,000	14,000,000	
Gap Tuition Assistance Fund	0	2,000,000	2,000,000	2,000,000	0	
Iowa Reading Research Center	0	2,000,000	2,000,000	2,000,000	0	
Total Education, Dept. of	\$ 215,719,994	\$ 237,368,916	\$ 21,648,922	\$ 262,368,916	\$ 25,000,000	

Education Appropriations

Detail on Federal Funds Match and Maintenance of Effort Requirements

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Est FY 2013 vs. FY 2012 (3)	Gov Rec FY 2014 (4)	Gov Rec FY 2014 vs. Est. FY 2013 (5)	Federal Funds Information (6)
Vocational Rehabilitation						
Vocational Rehabilitation	\$ 4,963,168	\$ 4,963,168	\$ 0	\$ 5,113,168	\$ 150,000	Matches federal Vocational Rehabilitation (VR) funding at a ratio of 21/79 and is subject to a maintenance of effort requirement that the State spend an amount equal to or greater than the second previous year. For FFY 2011 (ended September 30, 2011), the IVRS had a shortage of non-federal match of \$1.7 million, and this resulted in the loss of \$6.4 million in federal funds not earned. The Division also failed the MOE requirement by \$1,121,461; as a result, the federal funding available to the Division in the subsequent year was reduced by that amount. • For FFY 2012, the IVRS anticipates a match shortage of \$1.8 million, and will mean the loss of \$6.6 million in federal funds not earned. The Division is also anticipating an MOE deficit of \$151,855. • For FFY 2013, the IVRS estimates a match shortage of \$1.7 million and a subsequent loss of federal funds not earned of \$6.4 million. IVRS is also expecting an MOE deficit of \$129,122. • For FFY 2014, the IVRS estimates a match shortage of \$1.7 million and a subsequent loss of federal funds not earned of \$6.1 million. IVRS is not expecting an MOE deficit in FFY 2014.
Independent Living	39,128	39,128	0	39,128	0	These two budget units match federal Independent Living funding at a ratio of 10/90 (no MOE).
Entrepreneurs with Disabilities Program	145,535	145,535	0	145,535	0	
Independent Living Center Grant	40,294	40,294	0	40,294	0	
Total Vocational Rehabilitation	\$ 5,188,125	\$ 5,188,125	\$ 0	\$ 5,338,125	\$ 150,000	
Iowa Public Television						
Iowa Public Television	\$ 6,654,021	\$ 6,969,021	\$ 315,000	\$ 7,443,096	\$ 474,075	Funding is received from the Corporation for Public Broadcasting in the form of grants. Funding for the Community Service Grant is comprised of a base grant and then a calculation based on Non Federal Financial Support (NFFS). The base grant is 20.0% of the Community Service Grant. The remaining 80.0% of the grant is calculated by multiplying NFFS by the Incentive Rate of Return (IRR). The NFFS includes state appropriations, membership contributions, non-federal grants, underwriting and miscellaneous revenue. The IRR varies from year to year, but is currently 10.9712%. A reduction in NFFS does not impact the base grant, but does directly reduce the size of the overall grant.
Regional Telecom. Councils	992,913	0	-992,913	0	0	
Total Iowa Public Television	\$ 7,646,934	\$ 6,969,021	\$ -677,913	\$ 7,443,096	\$ 474,075	
Total Education, Dept. of	\$ 228,555,053	\$ 249,526,062	\$ 20,971,009	\$ 275,150,137	\$ 25,624,075	

Education Appropriations

Detail on Federal Funds Match and Maintenance of Effort Requirements

	Actual FY 2012	Estimated FY 2013	Est FY 2013 vs. FY 2012	Gov Rec FY 2014	Gov Rec FY 2014 vs. Est. FY 2013	Federal Funds Information
	(1)	(2)	(3)	(4)	(5)	(6)
<u>Regents, Board of</u>						
Regents, Board of						
Regent Board Office	\$ 1,065,005	\$ 1,065,005	\$ 0	\$ 1,065,005	\$ 0	
GRA - SW Iowa Regents Resource Ctr	87,471	87,471	0	182,734	95,263	
GRA - Tri State Graduate Center	66,601	66,601	0	66,601	0	
GRA - Quad Cities Graduate Center	129,776	129,776	0	34,513	-95,263	
IPR - Iowa Public Radio	391,568	391,568	0	391,568	0	
University of Iowa - General	209,737,311	216,414,572	6,677,261	222,041,351	5,626,779	
UI - Oakdale Campus	2,186,558	2,186,558	0	2,186,558	0	
UI - Hygienic Laboratory	3,536,716	3,536,716	0	3,536,716	0	
UI - Family Practice Program	1,788,265	1,788,265	0	1,788,265	0	
UI - Specialized Children Health Services	659,456	659,456	0	659,456	0	
UI - Iowa Cancer Registry	149,051	149,051	0	149,051	0	
UI - Substance Abuse Consortium	55,529	55,529	0	55,529	0	
UI - Biocatalysis	723,727	723,727	0	723,727	0	
UI - Primary Health Care	648,930	648,930	0	648,930	0	
UI - Iowa Birth Defects Registry	38,288	38,288	0	38,288	0	
UI - Iowa Nonprofit Resource Center	162,539	162,539	0	162,539	0	
UI - IA Online Advanced Placement Acad.	481,849	481,849	0	481,849	0	
UI - Iowa Flood Center	0	1,500,000	1,500,000	1,500,000	0	
Iowa State University - General	164,345,198	169,577,342	5,232,144	173,986,353	4,409,011	
ISU - Agricultural Experiment Station	28,111,877	28,111,877	0	28,111,877	0	
ISU - Cooperative Extension	17,936,722	17,936,722	0	17,936,722	0	
ISU - Leopold Center	397,417	397,417	0	397,417	0	
ISU - Livestock Disease Research	172,845	172,845	0	172,844	-1	
University of Northern Iowa - General	74,734,586	81,113,859	6,379,273	87,222,819	6,108,960	
UNI - Recycling and Reuse Center	175,256	175,256	0	175,256	0	
UNI - Math and Science Collaborative	1,734,656	4,700,000	2,965,344	4,700,000	0	
UNI - Real Estate Education Program	125,302	125,302	0	125,302	0	
Iowa School for the Deaf	8,679,964	8,853,563	173,599	8,853,563	0	
Iowa Braille and Sight Saving School	3,618,931	3,691,310	72,379	3,691,310	0	
ISD/IBS - Tuition and Transportation	11,763	11,763	0	11,763	0	
ISD/IBS - Licensed Classroom Teachers	82,049	82,049	0	82,049	0	
UI - Entrepreneurship & Economic Growth	0	0	0	2,000,000	2,000,000	
BOR - Student Financial Aid	0	0	0	5,000,000	5,000,000	
ISU - Leading the BioEconomy	0	0	0	3,750,000	3,750,000	
Total Regents, Board of	\$ 522,035,206	\$ 545,035,206	\$ 23,000,000	\$ 571,929,955	\$ 26,894,749	
Total Education	\$ 811,237,186	\$ 861,022,195	\$ 49,785,009	\$ 920,116,019	\$ 59,093,824	

Appendix G

Miscellaneous Information:

Early Childhood Iowa Allocations

Student Achievement and Teacher Quality Allocations

Department of Education – All FTEs

Community Colleges – All State Funds

Board of Regents – All State Funds

Early Childhood Iowa Allocations

ECI Area	FY12 Total Allocation	FY13 Total Allocation	FY 2013 vs. FY 2012	Percent Change
Adair, Dallas, Madison, Warren	\$ 767,509	\$ 856,945	\$ 89,436	11.7%
Adams	84,355	86,308	1,953	2.3%
Allamakee, Clayton, Howard, Winneshiek	493,579	498,675	5,096	1.0%
Appanoose, Davis, Lucas, Monroe	454,353	468,524	14,171	3.1%
Audubon, Carroll, Greene, Guthrie	423,926	431,485	7,559	1.8%
Benton, Tama	356,494	330,184	-26,310	-7.4%
Black Hawk	836,962	847,218	10,256	1.2%
Boone, Story	592,712	559,348	-33,364	-5.6%
Bremer, Butler, Franklin, Grundy	470,699	459,917	-10,782	-2.3%
Buchanan, Delaware, Fayette	507,257	514,736	7,479	1.5%
Buena Vista, Crawford, Sac	464,954	479,648	14,694	3.2%
Calhoun, Pocahontas, Webster	454,490	455,679	1,189	0.3%
Cass, Mills, Montgomery	382,623	358,954	-23,669	-6.2%
Cedar, Jones	313,814	295,879	-17,935	-5.7%
Cerro Gordo, Hancock, Worth	469,353	494,983	25,630	5.5%
Cherokee, Lyon, Plymouth, Sioux	583,218	593,119	9,901	1.7%
Chickasaw, Floyd, Mitchell	373,024	373,824	800	0.2%
Clarke, Decatur, Wayne	339,297	291,002	-48,295	-14.2%
Clay, Dickinson, O'Brien, Osceola	437,870	452,365	14,495	3.3%
Clinton, Jackson	441,495	439,130	-2,365	-0.5%
Des Moines, Louisa	426,828	413,225	-13,603	-3.2%
Dubuque	521,852	530,511	8,659	1.7%
Emmet, Kossuth, Palo Alto, Winnebago	415,892	420,829	4,937	1.2%
Fremont, Page	224,871	234,715	9,844	4.4%
Hamilton, Humboldt, Wright	371,964	381,544	9,580	2.6%
Hardin, Marshall	566,155	518,488	-47,667	-8.4%
Harrison, Monona, Shelby	316,532	310,990	-5,542	-1.8%
Henry, Washington	365,765	372,672	6,907	1.9%
Ida, Woodbury	959,211	905,876	-53,335	-5.6%
Iowa	150,021	153,142	3,121	2.1%
Jasper	242,609	242,545	-64	0.0%
Jefferson, Keokuk	232,429	226,610	-5,819	-2.5%
Johnson	621,568	647,722	26,154	4.2%
Lee, Van Buren	377,565	378,016	451	0.1%
Linn	1,085,734	1,062,018	-23,716	-2.2%
Mahaska, Wapello	471,358	468,838	-2,520	-0.5%
Marion	228,190	249,442	21,252	9.3%
Muscatine	361,884	367,606	5,722	1.6%
Polk	2,659,055	2,652,898	-6,157	-0.2%
Pottawattamie	584,520	643,092	58,572	10.0%
Poweshiek	152,604	159,127	6,523	4.3%
Ringgold	100,957	105,984	5,027	5.0%
Scott	1,064,616	1,032,633	-31,983	-3.0%
Taylor	104,354	103,360	-994	-1.0%
Union	145,276	144,705	-571	-0.4%
Total:	\$ 21,999,794	\$ 22,014,511	\$ 14,717	0.1%

NOTES:

- 1) Changes in demographics and mergers result in varying percentage increases/decreases among the areas.
- 2) State appropriations did not change in FY 2013 compared to FY 2012. The \$14,717 increase is due to excess carryforward from an ECI Area Board being redistributed to all ECI Areas.

**Student Achievement and Teacher Quality Program
Allocations of the Annual Appropriation**

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Gov Rec FY 2014
National Board Certification	\$ 700,000	\$ 1,100,000	\$ 2,000,000	\$ 2,165,000	\$ 1,002,500	\$ 1,622,500	\$ 1,040,000	\$ 831,450	\$ 600,000	\$ 500,000	\$ 500,000
Ambassador to Education	75,000	75,000	85,000	85,000	85,000	85,000	85,000	71,248	85,000	85,000	85,000
Mentoring and Induction	4,200,000	3,500,000	4,200,000	4,650,000	4,650,000	4,650,000	3,949,750	3,825,249	2,395,157	2,463,590	2,463,590
Career Dev/Evaluator Trng	1,300,000	175,000	400,000	610,000	695,000	695,000	695,000	571,731	600,000	600,000	600,000
Praxis II Pilot	0	0	0	0	0	0	0	0	0	0	0
Variable Pay	500,000	0	0	0	0	0	0	0	0	0	0
Professional Development	0	0	10,000,000	10,000,000	20,000,000	28,500,000	0	0	0	0	0
Early Childhood Prof Dev	0	0	0	0	0	915,000	0	0	0	0	0
Teacher Dev Academies	0	0	0	0	1,845,000	1,845,000	1,845,000	1,517,755	1,104,843	1,136,410	1,136,410
Market Factor Incentives	0	0	0	3,390,000	3,390,000	0	0	0	0	0	0
Pay for Performance	0	0	0	850,000	1,000,000	335,000	0	0	0	0	0
Inst for Tomorrow's Workforce	0	0	0	150,000	0	250,000	0	0	0	0	0
Salaries or Prof. Dev.	0	0	6,625,000	6,625,000	0	0	0	0	0	0	0
Teacher Compensation	37,500,000	40,433,894	46,283,894	75,818,894	141,276,394	206,296,206	0	0	0	0	0
Totals	\$ 44,275,000	\$ 45,283,894	\$ 69,593,894	\$ 104,343,894	\$ 173,943,894	\$ 245,193,706	\$ 7,614,750	\$ 6,817,433	\$ 4,785,000	\$ 4,785,000	\$ 4,785,000

NOTES:

- 1) FY 2010 does not reflect transfers from FY 2009 ending balances in the Board of Educational Examiners (\$454,000) and the Institute for Tomorrow's Workforce (\$246,250). Both amounts are applied to Mentoring and Induction to bring that funding to the FY 2009 level. Professional Development and Teacher Compensation are funded in FY 2010 by school aid categorical appropriations.
- 2) FY 2011 reflects the mid-year reduction of 6.8% on the total appropriation. An across-the-board reduction in the allocations is assumed.
- 3) FY 2014 Governor's allocations are estimated, based on the Department's request. The Governor does not specify allocations in his budget.

Department of Education - All FTEs

	Actual FY 2012	Estimated FY 2013	Gov Rec FY 2014	Gov Rec FY 14 vs Est FY 2013	Gov Rec YR2 FY 2015	Gov Rec FY15 vs Gov Rec FY14	Appropriation or Non-appropriation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Education, Dept. of							
Education, Dept. of							
Education Of Handicapped Act	48.28	54.60	54.60	0.00	54.60	0.00	Non-appropriation
Drinking Drivers Course	2.01	1.76	1.76	0.00	1.76	0.00	Non-appropriation
NCES - NAEP Assessments	1.00	1.00	1.00	0.00	1.00	0.00	Non-appropriation
Improving Teacher Quality Grants	5.47	5.20	5.20	0.00	5.20	0.00	Non-appropriation
Community Learning Centers	2.20	1.20	1.20	0.00	1.20	0.00	Non-appropriation
State Assessment	8.72	10.60	10.60	0.00	10.60	0.00	Non-appropriation
Adult Education	4.17	4.36	4.36	0.00	4.36	0.00	Non-appropriation
Veterans Education	2.88	2.88	2.88	0.00	2.88	0.00	Non-appropriation
DE Nonfederal Grants	6.60	6.50	6.00	-0.50	6.00	0.00	Non-appropriation
ESEA Title 1	4.72	9.00	9.00	0.00	9.00	0.00	Non-appropriation
High School Equivalency	0.00	0.20	0.20	0.00	0.20	0.00	Non-appropriation
English Language Acquisition	1.63	1.50	1.50	0.00	1.50	0.00	Non-appropriation
LSTA	14.66	15.50	15.50	0.00	15.50	0.00	Non-appropriation
School Infrastructure	1.26	1.26	1.26	0.00	1.26	0.00	Non-appropriation
Aids Education	0.96	1.10	1.10	0.00	1.10	0.00	Non-appropriation
School Bus Driver Permit	3.94	4.00	4.00	0.00	4.00	0.00	Non-appropriation
Miscellaneous Federal Grants	15.91	15.02	13.92	-1.10	13.92	0.00	Non-appropriation
Headstart Collaborative Grant	0.50	1.00	1.00	0.00	1.00	0.00	Non-appropriation
ESEA Title II	0.25	1.00	1.00	0.00	1.00	0.00	Non-appropriation
Vocational Education Act	6.56	6.91	6.91	0.00	6.91	0.00	Non-appropriation
Homeless Child and Adults	0.58	1.17	1.17	0.00	1.17	0.00	Non-appropriation
Early Childhood Iowa Fund	0.10	0.10	0.10	0.00	0.10	0.00	Non-appropriation
Administration	67.19	66.32	66.32	0.00	66.32	0.00	Appropriation
Vocational Education Administration	8.34	9.71	9.71	0.00	9.71	0.00	Appropriation
Board of Educational Examiners	15.27	16.00	16.00	0.00	16.00	0.00	Non-appropriation
Food Service	20.48	25.58	25.58	0.00	25.58	0.00	Appropriation
Student Achievement/Teacher Quality	3.37	4.00	4.00	0.00	4.00	0.00	Appropriation
Statewide Voluntary Preschool	0.17	0.00	0.00	0.00	0.00	0.00	Non-appropriation
State Library	12.01	23.00	23.00	0.00	23.00	0.00	Appropriation
State Library - Library Service Areas	10.90	0.00	0.00	0.00	0.00	0.00	Appropriation
Total Education, Dept. of	270.14	290.47	288.87	-1.60	288.87	0.00	

State Funding of Community Colleges

	Actual FY 2012	Estimated FY 2013	Gov Rec FY 2014	Gov Rec vs Est FY 2013
State General Aid:				
General Aid	\$ 163,774,647	\$ 177,274,647	\$ 187,274,647	\$ 10,000,000
Salary Appropriation	500,000	500,000	500,000	0
Subtotal State General Aid	<u>\$ 164,274,647</u>	<u>\$ 177,774,647</u>	<u>\$ 187,774,647</u>	<u>\$ 10,000,000</u>
Corrections Education:				
General Fund	2,308,109	2,358,109 #	2,358,109 #	0
Other Funds	747,111	625,000 #	625,000 #	0 #
Subtotal Corrections Education	<u>\$ 3,055,220</u>	<u>\$ 2,983,109</u>	<u>\$ 2,983,109</u>	<u>\$ 0</u>
Comm. College Infrastructure:				
Rebuild Iowa Infrastructure Fund (RIIF)	1,000,000	0	0	0
Mortgage Servicing Settlement Fund (MSSF)	0	5,000,000	0	-5,000,000
Subtotal Infrastructure	<u>\$ 1,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 0</u>	<u>\$ -5,000,000</u>
Workforce Training:				
ACE Infrastructure - RIIF	5,000,000	6,000,000	0	-6,000,000
Grow Iowa Values Fund (260C)	2,100,000	0	0	0
Workforce Dev. Fund Account (260F)	4,000,000	4,000,000	4,000,000	0
GAP Tuition Fund	0	2,000,000	2,000,000	0
Workforce Training and Econ Dev Funds	5,000,000	8,000,000	8,000,000	0
Subtotal Workforce Training	<u>\$ 16,100,000</u>	<u>\$ 20,000,000</u>	<u>\$ 14,000,000</u>	<u>\$ -6,000,000</u>
Revenue from Concurrent High School Enrollment	<u>\$ 16,018,708 #</u>	<u>\$ 12,812,467 #</u>	<u>\$ 12,812,467 #</u>	<u>\$ 12,812,467 #</u>
Withholding Tax Diversions and Credits:				
ACE Withholding Tax Credits (260G)	4,061,542	5,400,000 #	5,400,000 #	0 #
Industrial New Jobs Training (260E)	48,490,311	48,944,880 #	48,944,880 #	0 #
Subtotal Withholding Tax	<u>\$ 52,551,853</u>	<u>\$ 54,344,880</u>	<u>\$ 54,344,880</u>	<u>\$ 0</u>
Total	<u>\$ 253,000,428</u>	<u>\$ 272,915,103</u>	<u>\$ 271,915,103</u>	<u>\$ 11,812,467</u>

NOTES:

- 1) Corrections Education Other Funds are allocated at the DOC's discretion and include receipts from the Telephone Rebate Fund, Institution Canteen Funds, and the balance brought forward from the previous fiscal year.
- 2) Mortgage Servicing Settlement Fund (MSSF) - Funds may be used for major maintenance, routine maintenance, and building operations.
- 3) Grow Iowa Values Fund is repealed at the end of FY 2012.
- 4) Iowa Power Fund - An annual \$25.0 million General Fund appropriation to the Iowa Power Fund for FY 2009-FY 2011 included an annual allocation of \$2.5 million to DED for workforce training and development.
- 5) ACE Withholding Tax Credits - Amounts represent the maximum allowed by statute.
- 6) 260E Tax Credits are estimated by the Department of Revenue.
- 7) Revenue from Concurrent High School Enrollment is estimated in FY 2012 and FY 2013 by using estimated revenue from school aid weightings, adjusted by the average percentage difference between estimated revenue from school aid weightings and actual revenue from concurrent enrollment in FY 2008 through FY 2011. Assumes flat funding in FY 2014 - no data available to estimate yet.

Estimated

State Funding of the Board of Regents

Appropriations Subcommittee	Actual FY 2012	Estimated FY 2013	Gov Rec FY 2014	Gov Rec vs Est FY 2013
Education:				
General University Appropriations	\$ 448,817,095	\$ 467,105,773	\$ 483,250,523	\$ 16,144,750
Special Purpose Appropriations	59,084,983	63,550,327	63,550,326	-1
Board of Regents Office	1,065,005	1,065,005	1,065,005	0
Graduate Study Centers	283,848	283,848	283,848	0
Special Schools	12,392,707	12,638,685	12,638,685	0
Iowa Public Radio	391,568	391,568	391,568	0
Student Financial Aid	0	0	5,000,000	5,000,000
Subtotal Education	<u>\$ 522,035,206</u>	<u>\$ 545,035,206</u>	<u>\$ 566,179,955</u>	<u>\$ 21,144,749</u>
Agriculture and Natural Resources:				
ISU Veterinary Diagnostic Laboratory	3,237,636	3,237,636	3,237,636	0
Subtotal Agriculture and Natural Resources	<u>\$ 3,237,636</u>	<u>\$ 3,237,636</u>	<u>\$ 3,237,636</u>	<u>\$ 0</u>
Economic Development:				
Economic Development Funds	3,208,297	3,208,297	6,208,297	3,000,000
UI Entrepreneurship & Econ Growth	0	0	2,000,000	2,000,000
ISU Leading the Bioeconomy	0	0	3,750,000	3,750,000
ISU Midwest Grape & Wine Institute (WGTF)	120,000	250,000	250,000	0
Grow Iowa Values Fund	1,500,000	0	0	0
Subtotal Economic Development	<u>\$ 4,828,297</u>	<u>\$ 3,458,297</u>	<u>\$ 12,208,297</u>	<u>\$ 8,750,000</u>
Health and Human Services:				
UIHC IowaCare Program (ICA)	99,788,616	89,216,470	99,660,148	10,443,678
Subtotal Health and Human Services	<u>\$ 99,788,616</u>	<u>\$ 89,216,470</u>	<u>\$ 99,660,148</u>	<u>\$ 10,443,678</u>
Transportation, Infrastructure, and Capitals:				
Tuition Replacement (RIIF)	24,305,412	25,130,412	27,867,775	2,737,363
Fire Safety/ADA (Deferred Maint) (RIIF)	2,000,000	2,000,000	2,000,000	0
UI Dental Science Bldg (RIIF)	1,000,000	10,250,000	9,750,000	-500,000
ISU Ag/Biosystems Eng Complex (RIIF)	1,000,000	19,050,000	21,750,000	2,700,000
UNI Bartlett Hall Renovation	1,000,000	7,786,000	10,267,000	2,481,000
UI Iowa Flood Center (RIIF)	1,300,000	0	0	0
Regents Innovation Fund (RIIF)	0	3,000,000	0	-3,000,000
Subtotal Trans., Infrastructure, and Capitals	<u>\$ 30,605,412</u>	<u>\$ 67,216,412</u>	<u>\$ 71,634,775</u>	<u>\$ 4,418,363</u>
Total	<u><u>\$ 660,495,167</u></u>	<u><u>\$ 708,164,021</u></u>	<u><u>\$ 752,920,811</u></u>	<u><u>\$ 44,756,790</u></u>

NOTES:

All appropriations are from the General Fund unless otherwise noted in parentheses

- 1) WGTF = Wine Gallonage Tax Fund
- 2) RIIF = Rebuild Iowa Infrastructure Fund
- 3) RBC2 = Revenue Bonds Capitals II Fund
- 4) ICA = IowaCare Account